

THE NATIONAL ARCHIVES
LITTERA
SCRIPTA
MANET
FEDERAL REGISTER
OF THE UNITED STATES
1934

VOLUME 8
NUMBER 135

Washington, Friday, July 9, 1943

Regulations

TITLE 7—AGRICULTURE

Chapter XI—War Food Administration

[Suspension Order Docket No. FDA-SW-1, Correction]

PART 1590—SUSPENSION ORDERS

HOUSTON CATTLE COMPANY

In the document beginning on page 9177 and concluding on page 9178 of the issue for Tuesday, July 6, 1943 (8 F.R. 9177-9178), the word "livestock" appearing in the paragraph immediately following subparagraph (c) and immediately preceding § 1590.1 thereof should read "meat"; and the word "meat" appearing in the said paragraph immediately before the word "requirements" should be deleted.

(E.O. 9280, 7 F.R. 10179; E.O. 9322, 8 F.R. 3807; E.O. 9334, 8 F.R. 5423)

Issued this 7th day of July, 1943.

MARVIN JONES,
War Food Administrator.

[F. R. Doc. 43-10992; Filed, July 8, 1943; 11:17 a. m.]

TITLE 10—ARMY: WAR DEPARTMENT

Chapter VII—Personnel

PART 70—THE ARMY NURSE CORPS

APPOINTMENT OF MARRIED NURSES

Section 70.3 is amended as follows:

§ 70.3 *Appointment and promotion.* * * *

(f) *Married nurses.* For the duration of the war and 6 months subsequent thereto, married nurses who meet all other requirements for military service may be accepted for appointment in the Army Nurse Corps as Reserve nurses. In carrying out this provision, the following policy will govern.

(1) Only those who are willing to accept assignment unreservedly will be accepted.

(2) A nurse with one or more dependent children under 14 years of age will not be appointed in the Army Nurse Corps. (40 Stat. 879, 41 Stat. 767; 10 U.S.C. 161, 164) [Par. 3f, AR 40-20, 5 April 1943 as amended by C 3, 18 June 1943]

[SEAL]

J. A. ULIO,
Major General,
The Adjutant General.

[F. R. Doc. 43-10973; Filed, July 8, 1943; 9:43 a. m.]

PART 79—PRESCRIBED SERVICE UNIFORM OFFICERS' FOOTGEAR

Section 79.10 (a) (i) and (ii) are rescinded as follows:

§ 79.10 *Footgear*—(a) *Boots*—(1) *Officers and warrant officers*—(i) *Dress*. [Rescinded]

(ii) *Semidress*. [Rescinded] (R.S. 1296; 10 U.S.C. 1391) [Par. 10a, AR 600-35, 10 November 1941, as amended by C 23, 19 June 1943]

[SEAL]

J. A. ULIO,
Major General,
The Adjutant General.

[F. R. Doc. 43-10974; Filed, July 8, 1943; 9:43 a. m.]

TITLE 17—COMMODITY AND SECURITIES EXCHANGES

Chapter II—Securities and Exchange Commission

PART 240—GENERAL RULES AND REGULATIONS, SECURITIES EXCHANGE ACT OF 1934

SHORT SALES AND SOLICITATION OF PURCHASES ON EXCHANGE TO FACILITATE DISTRIBUTION OF SECURITIES

The Securities and Exchange Commission, deeming it necessary for the exercise of the functions vested in it and necessary and appropriate in the public interest and for the protection of investors so to do, pursuant to the authority conferred upon it by the Securities Exchange Act of 1934, particularly sections 10 (a), 10 (b) and 23 (a) thereof, hereby takes the following action:

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Published daily, except Sundays, Mondays, and days following legal holidays, by the Division of the Federal Register, The National Archives, pursuant to the authority contained in the Federal Register Act, approved July 26, 1935 (49 Stat. 500, as amended; 44 U.S.C., ch. 8B), under regulations prescribed by the Administrative Committee, approved by the President. Distribution is made only by the Superintendent of Documents, Government Printing Office, Washington, D. C.

The regulatory material appearing herein is keyed to the Code of Federal Regulations, which is published, under 50 titles, pursuant to section 11 of the Federal Register Act, as amended June 19, 1937.

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I. Amends paragraph (d) of § 240.10a-1 *Short sales* [Rule X-10A-1] by deleting the word "or" at the end of subparagraph (7); by deleting the period at the end of subparagraph (8), and adding in lieu thereof a semi-colon and the word "or"; and by inserting a new subparagraph (9), reading as follows, after subparagraph (8):

(9) Any sale of a security on a national securities exchange effected in accordance with a special offering plan declared effective by the Commission pursuant to paragraph (d) of § 240.10b-2 [Rule X-10B-2].

II. Amends paragraph (d) of § 240.10b-2 *Solicitation of purchases on an exchange to facilitate a distribution of securities* [Rule X-10B-2] by deleting subparagraph (3) thereof, reading as follows:

(3) The provisions of this exemption shall terminate at the close of business on July 31, 1943, unless the Commission otherwise determines.

The Securities and Exchange Commission having declared effective on February 14, 1942, the plan for special offerings filed pursuant to Rule X-10B-2 (d) by the New York Stock Exchange and having declared effective on May 21, 1942, an amended plan for such special offerings; and the New York Stock Exchange, on July 1, 1943, having filed further amendments to its plan for such special offerings;

The Securities and Exchange Commission having heretofore declared effective for a limited period special offering plans of the New York Curb Exchange and the San Francisco Stock Exchange; and

The Securities and Exchange Commission having given due consideration to the special offering plan, as amended, of the New York Stock Exchange and to the advisability of extending the effectiveness of the special offering plan of the New York Curb Exchange and the San Francisco Stock Exchange for an indefinite period, and having due regard for the public interest and for the protection of investors, pursuant to the Securities Exchange Act of 1934, particularly sections 10 (b) and 23 (a) thereof, and Rule X-10B-2 thereunder, hereby declares the amended special offering plan of the New York Stock Exchange as filed on July 1, 1943, and the respective special offering plans of the New York Curb Exchange and the San Francisco Stock Exchange as now effective, to be effective, on condition that if at any time it appears to the Commission necessary or appropriate in the public interest or for the protection of investors so to do, the Commission may suspend or terminate the effectiveness of any of said plans by sending at least ten days' writ-

ten notice to the Exchange whose plan is being suspended or terminated.

Effective July 5, 1943.

By the Commission.

[SEAL] ORVAL L. DuBOIS,
Secretary.

[F. R. Doc. 43-10949; Filed, July 7, 1943;
2:45 p. m.]

TITLE 19—CUSTOMS DUTIES

Chapter I—Bureau of Customs

[T. D. 50892]

PART 6—AIR COMMERCE REGULATIONS

TEMPORARY AIRPORTS OF ENTRY

JULY 6, 1943.

The following-named airports are hereby redesignated as airports of entry for civil aircraft and merchandise carried thereon arriving from places outside the United States, as defined in section 9 (b) of the Air Commerce Act of 1926 (U.S.C. title 49, sec. 179 (b)), for a period of one year from the dates shown opposite their names:

Name and location	Date of redesignation
Niagara Falls Municipal Airport, Niagara Falls, N. Y.	July 2, 1943
Fort Yukon Airfield, Fort Yukon, Alaska.	July 6, 1943

The list of temporary airports of entry in § 6.13, Customs Regulations of 1943 (19 CFR 6.13), is hereby amended by changing the dates of designation opposite the names of these airports as indicated. (Sec. 7 (b), 44 Stat. 572; 49 U.S.C. 177 (b)).

HERBERT E. GASTON,
Acting Secretary of the Treasury.

[F. R. Doc. 43-10980; Filed, July 8, 1943;
10:05 a. m.]

TITLE 26—INTERNAL REVENUE

Chapter I—Bureau of Internal Revenue

[T. D. 5278]

Subchapter A—Income and Excess-Profits Taxes

PART 19—INCOME TAX UNDER THE INTERNAL REVENUE CODE

PENSION TRUSTS

In order to conform Regulations 103 [Part 19, Title 26, Code of Federal Regulations, 1940 Sup.] to section 162 of the Revenue Act of 1942 (Public Law 753, 77th Congress), approved October 21, 1942, such regulations are amended as follows:

PARAGRAPH 1. There is inserted immediately preceding section 19.165-1 the following:

SEC. 162. PENSION TRUSTS. (Revenue Act of 1942, Title I.)

(a) *Exemption of trusts.* Section 165 (relating to employees' trusts) is amended to read as follows:

SEC. 165. EMPLOYEES' TRUSTS.

(a) *Exemption from tax.* A trust forming part of a stock bonus, pension, or profit-sharing plan of an employer for the exclusive benefit of his employees or their beneficiaries

shall not be taxable under this supplement and no other provision of this supplement shall apply with respect to such trust or to its beneficiary—

(1) If contributions are made to the trust by such employer, or employees, or both, for the purpose of distributing to such employees or their beneficiaries the corpus and income of the fund accumulated by the trust in accordance with such plan;

(2) If under the trust instrument it is impossible, at any time prior to the satisfaction of all liabilities with respect to employees and their beneficiaries under the trust, for any part of the corpus or income to be (within the taxable year or thereafter) used for, or diverted to, purposes other than for the exclusive benefit of his employees or their beneficiaries;

(3) If the trust, or two or more trusts, or the trust or trusts and annuity plan or plans are designated by the employer as constituting parts of a plan intended to qualify under this subsection which benefits either—

(A) 70 per centum or more of all the employees, or 80 per centum or more of all the employees who are eligible to benefit under the plan if 70 per centum or more of all the employees are eligible to benefit under the plan, excluding in each case employees who have been employed not more than a minimum period prescribed by the plan, not exceeding five years, employees whose customary employment is for not more than twenty hours in any one week, and employees whose customary employment is for not more than five months in any calendar year, or

(B) such employees as qualify under a classification set up by the employer and found by the Commissioner not to be discriminatory in favor of employees who are officers, shareholders, persons whose principal duties consist in supervising the work of other employees, or highly compensated employees;

and

(4) if the contributions or benefits provided under the plan do not discriminate in favor of employees who are officers, shareholders, persons whose principal duties consist in supervising the work of other employees, or highly compensated employees.

(5) A classification shall not be considered discriminatory within the meaning of paragraphs (3) (B) or (4) of this subsection merely because it excludes employees the whole of whose remuneration constitutes "wages" under section 1426 (a) (1) (relating to the Federal Insurance Contributions Act) or merely because it is limited to salaries or clerical employees. Neither shall a plan be considered discriminatory within the meaning of such provisions merely because the contributions or benefits of or on behalf of the employees under the plan bear a uniform relationship to the total compensation, or the basic or regular rate of compensation, of such employees, or merely because the contributions or benefits based on that part of an employee's remuneration which is excluded from "wages" by section 1426 (a) (1) differ from the contributions or benefits based on employee's remuneration not so excluded, or differ because of any retirement benefits created under State or Federal law.

(6) A plan shall be considered as meeting the requirements of paragraph (3) of this subsection during the whole of any taxable year of the plan if on one day in each quarter it satisfied such requirements.

(b) *Taxability of beneficiary.* The amount actually distributed or made available to any distributee by any such trust shall be taxable to him, in the year in which so distributed or made available, under section 22 (b) (2) as if it were an annuity the consideration for which is the amount contributed by the em-

ployee, except that if the total distributions payable with respect to any employee are paid to the distributee within one taxable year of the distributee on account of the employee's separation from the service, the amount of such distribution to the extent exceeding the amounts contributed by the employee, shall be considered a gain from the sale or exchange of a capital asset held for more than 6 months.

(c) *Treatment of beneficiary of trust not exempt under subsection (a).* Contributions to a trust made by an employer during a taxable year of the employer which ends within or with a taxable year of the trust for which the trust is not exempt under section 165 (a) shall be included in the gross income of an employee, for the taxable year in which the contribution is made to the trust in the case of an employee whose beneficial interest in such contribution is nonforfeitable at the time the contribution is made.

(d) *Taxable years to which amendments applicable.* The amendments made by this section shall be applicable as to both the employer and employees only with respect to taxable years of the employer beginning after December 31, 1941, except that—

(1) In the case of a stock bonus, pension profit-sharing, or annuity plan in effect on or before September 1, 1942,

(A) such a plan shall not become subject to the requirements of section 165 (a), (3), (4), (5), and (6) until the beginning of the first taxable year beginning after December 31, 1942,

(B) such a plan shall be considered as satisfying the requirements of section 165 (a), (3), (4), (5), and (6) for the period beginning with the beginning of the first taxable year following December 31, 1942, and ending December 31, 1943, if the plan satisfies such requirements by December 31, 1943,

(2) In the case of a stock bonus, pension, profit-sharing or annuity plan put into effect after September 1, 1942, such a plan shall be considered as satisfying the requirements of section 165 (a) (3), (4), (5) and (6) for the period beginning with the date such plan is put into effect and ending December 31, 1943, if the plan satisfies such requirements by December 31, 1943.

PAR. 2. The heading of § 19.165-1 is amended to read as follows: *Employees' trusts for taxable years beginning prior to January 1, 1942.*

PAR. 3. There is inserted immediately following § 19.165-1 the following:

§ 19.165 (a) (1)-1 *Employees' trusts for taxable years beginning after December 31, 1941—(a) In general.* In order that a trust may be exempt under section 165 (a) it must be part of a stock bonus, pension, or profit-sharing plan of an employer for the exclusive benefit of his employees or their beneficiaries. The trust must be formed and availed of solely to aid in the proper execution of a plan which is a definite written program and arrangement communicated to the employees, solely designed and applied to enable such employees or their beneficiaries to share in the capital or profits of such employer's trade or business or to provide for the livelihood of such employees or their beneficiaries after the retirement of such employees.

The term "plan" implies a permanent as distinguished from a temporary program. While the employer may reserve the right to change or terminate the plan, and to discontinue contributions thereunder, if the plan is abandoned for any cause other than business necessity,

within a few years after it has taken effect, this will be evidence that the plan from its inception was not a bona fide program for the exclusive benefit of employees in general. Especially, will this be true in the case of a pension plan under which pensions were fully funded for the highly paid employees or others in favor of whom discrimination is prohibited under section 165 (a), and which was abandoned soon after the pensions for such favored employees had been provided. The permanency of the plan will be indicated by all of the surrounding facts and circumstances, including the likelihood of the employer's ability to continue contributions as provided under the plan. In the event a plan is abandoned, the employer should promptly notify the Commissioner, stating the circumstances which led to the discontinuance of the plan.

If the plan is so designed as to amount to a subterfuge for the distribution of profits to shareholders, even if other employees who are not shareholders are included under the plan, it will not qualify as a plan for the exclusive benefit of employees. The plan must benefit the employees in general, although it need not provide benefits for all of the employees. Among the employees to be benefited may be persons who are officers and shareholders. However, a plan is not for the exclusive benefit of employees in general if it discriminates either in eligibility requirements, contributions, or benefits by any device whatever in favor of employees who are officers, shareholders, persons whose principal duties consist in supervising the work of other employees, or the highly compensated employees. See section 165 (a) (3), (4), and (5). All of the surrounding and attendant circumstances and the details of the plan will be indicative of whether it is a bona fide stock bonus, pension, or profit-sharing plan for the exclusive benefit of employees in general. The law is concerned not so much with the form of any plan as it is with its effects in operation. For example, in section 165 (a) (5) the law specifies certain provisions, which of themselves are not discriminatory, but this does not mean that a plan containing these provisions may not be discriminatory in actual operation.

A plan is for the exclusive benefit of employees or their beneficiaries even though it may cover former employees as well as present employees and employees who are temporarily on leave, as, for example, in the military or naval forces. A plan covering only former employees may qualify under section 165 (a) if it complies with the provisions of section 165 (a) (3) (B), with respect to coverage, and section 165 (a) (4), with respect to contributions and benefits, as applied to all of the former employees. The term "beneficiaries" of an employee within the meaning of section 165 includes the estate of the employee, dependents of the employee, persons who are the natural objects of the employee's bounty, and any persons designated by the employee to share in the benefits of the plan after the death of the employee.

No specific limitations are provided in section 165 (a) with respect to investments which may be made by the trustees of a trust qualifying under section 165 (a). The contributions may be used by the trustees to purchase any investments permitted by the trust agreement, to the extent allowed by local law. Where, however, the trust funds are invested in stock or securities of the employer, full disclosure must be made of the reasons for such arrangement and of the conditions under which such investments are made in order that the Commissioner may determine whether the trust serves any purpose other than constituting part of a plan for the exclusive benefit of employees.

(b) *Portions of years; affiliated corporations.* An exempt status must be maintained throughout the entire taxable year of the trust in order for the trust to obtain any exemption for such year. But see section 165 (a) (6) and § 19.165 (a) (3)-1. A trust forming part of a plan of affiliated corporations for their employees may be exempt if all the requirements are otherwise satisfied.

(c) *Proof of exemption.* Every trust claiming exemption for a taxable year beginning after December 31, 1941, must prove its right thereto by filing with the collector of the district in which the employer files his return: (1) An affidavit showing its character, purpose, activities, sources and disposition of corpus and income and every fact which might affect its status for exemption; (2) verified copies of the trust instrument and of the employer's plan, showing all amendments; (3) the latest financial statement, showing the assets, liabilities, receipts and disbursements of the trust; and (4) the information required under § 19.23 (p) (1)-2 in order to show that the trust forms part of a stock bonus, pension, or profit-sharing plan of an employer for the exclusive benefit of his employees or their beneficiaries, which plan meets the requirements of section 165 (a).

The collector upon receipt of the affidavit and other papers will forward them to the Commissioner for decision as to whether the trust is exempt. The information required in the preceding paragraph must be filed for each taxable year of the trust with respect to which this section is applicable, but the documents or information mentioned in items (1) and (2) of the preceding paragraph need not be filed with respect to other than the first of such taxable years, except when necessary to show changes occurring since the last filing.

§ 19.165 (a) (2)-1 *Impossibility of diversion under the trust instrument—(a) In general.* Under section 165 (a) (2) a trust is not exempt unless under the trust instrument it is impossible (in the taxable year and at any time thereafter prior to the satisfaction of all liabilities to employees or their beneficiaries covered by the trust) for any part of the trust corpus or income to be used for, or diverted to, purposes other than for the exclusive benefit of such employees or their beneficiaries. As used in section 165 (a) (2), the phrase "if under the trust instrument it is impossible" means that the trust in-

strument must definitely and affirmatively make it impossible for the non-exempt diversion or use to occur, whether by operation or natural termination of the trust, by power of revocation or amendment, by the happening of a contingency, by collateral arrangement, or by any other means. It is not essential that the employer relinquish all power to modify or terminate the rights of certain employees covered by the trust, but it must be impossible for the trust funds to be used or diverted for purposes other than for the exclusive benefit of his employees or their beneficiaries. As used in section 165 (a) (2), the phrase "purposes other than for the exclusive benefit of his employees or their beneficiaries" includes all objects or aims not solely designed for the proper satisfaction of all liabilities to employees or their beneficiaries covered by the trust.

(b) *Meaning of "liabilities".* The intent and purpose in section 165 (a) (2) of the phrase "prior to the satisfaction of all liabilities with respect to employees and their beneficiaries under the trust" is to permit the employer to reserve the right to recover at the termination of the trust, and only at such termination, such balance in the trust as is due to erroneous actuarial computations during the previous life of the trust. A balance due to an "erroneous actuarial computation" is the surplus arising because actual requirements differ from the expected requirements based upon previous actuarial valuations of liabilities or determinations of costs of providing pension benefits under the plan in accordance with reasonable assumptions as to mortality, interest, etc., and correct procedures relating to the method of funding, all as made by a careful person skilled in calculating the amounts necessary to satisfy pecuniary obligations of such a nature. For example, a trust has accumulated assets of \$1,000,000 at the time of liquidation, determined by acceptable actuarial procedures using reasonable assumptions as to interest, mortality, etc., as being necessary to provide the benefits in accordance with the provisions of the plan. Upon such liquidation it is found that \$950,000 will satisfy all of the liabilities under the plan. The surplus of \$50,000 arises, therefore, because of the difference between the amounts actuarially determined and the amounts actually required to satisfy the liabilities. This \$50,000, therefore, is the amount which may be returned to the employer as the result of an erroneous actuarial computation. If, however, the surplus of \$50,000 had been accumulated as a result of a change in the benefit provisions or in the eligibility requirements of the plan, the \$50,000 could not revert to the employer because such surplus would not be the result of an erroneous actuarial calculation. The term "liabilities" as used in section 165 (a) (2) includes both fixed and contingent obligations to employees. For example, if 1,000 employees are covered by a trust forming part of a pension plan, 300 of whom have satisfied all the requirements for a monthly pension, while the remaining 700 employees have not

yet completed the required period of service, contingent obligations to such 700 employees have nevertheless arisen which constitute "liabilities" within the meaning of that term. It must be impossible for the employer (or other non-employee) to recover any amounts other than such amounts as remain in the trust because of "erroneous actuarial computations" after the satisfaction of all fixed and contingent obligations, and the trust instrument must contain a definite affirmative provision to that effect whether the obligations to employees have their source in the trust instrument itself, in the plan of which the trust forms a part, or in some collateral instrument or arrangement forming a part of such plan, and whether such obligations are, technically speaking, liabilities of the employer, of the trust, or of some other person forming a part of the plan or connected with it.

§ 19.165 (a) (3)-1 *Requirements as to coverage.* In order to insure that stock bonus, pension, and profit-sharing plans are utilized for the welfare of employees in general, and to prevent the trust device from being used for the principal benefit of shareholders, officers, persons whose principal duties consist in supervising the work of other employees, or highly paid employees, or as a means of tax avoidance, a trust will not be exempt unless it is part of a plan which satisfies the coverage requirements of section 165 (a) (3). See § 19.165 (a) (4)-2 as to the effective date of section 165 (a) (3). The percentage requirements in section 165 (a) (3) (A) refer to a percentage of all the active employees, including employees temporarily on leave, such as those in the armed forces of the United States, if such employees are eligible under the plan. The application of section 165 (a) (3) (A) may be illustrated by the following example:

An employer adopts a plan at a time when he has 1,000 employees. The plan provides that all full-time employees who have been in the employment for a period of two years and have reached the age of 30 shall be eligible to participate. The plan also requires the participating employees to agree to contribute 3 percent of their monthly pay. At the time the plan is made effective 100 of the 1,000 employees had not been in the employment for a period of two years. 50 of the employees were seasonal employees whose customary employment was for not more than five months in any calendar year. 25 of the employees were part-time employees whose customary employment was for not more than 20 hours in any one week. 150 of the full-time employees who had been employed for two years or more had not yet reached age 30.

Section 165 (a) (3) (A) will be met if 540 employees are covered by the plan, as shown by the following computation:

1. Total employees with respect to which the percentage requirements are applicable (1,000 - (100 + 50 + 25))	625
2. Employees not eligible to participate because of age requirements.	150
3. Total employees eligible to participate	675

4. Percentage of employees in item 1 eligible to participate	.81 +
5. Minimum number of participating employees to qualify the plan (80 per cent of 675)	540

If only 70 per cent, or 578 of the 825 employees satisfied the age and service requirements, then 462 (80 per cent of 578) participating employees would satisfy the percentage requirements.

If a plan fails to qualify under the percentage requirements of section 165 (a) (3) (A), it may still qualify under subparagraph (B) of such section provided always that (as required by paragraphs (3) and (4) of section 165 (a)) the plan's eligibility conditions, benefits and contributions do not discriminate in favor of employees who are officers, shareholders, persons whose principal duties consist in supervising the work of other employees, or the highly compensated employees.

Section 165 (a) (5) sets out certain classifications that will not in themselves be considered discriminatory. However, those so designated are not intended to be exclusive. Thus, plans may qualify under section 165 (a) (3) (B) which are limited to employees who have reached a designated age or have been in the employment for a designated number of years or are employed in certain designated departments or are in other classifications, provided that the effect of covering only such employees is not to discriminate in favor of officers, shareholders, employees whose principal duties consist in supervising the work of other employees, or highly compensated employees. For example, if there are 1,000 employees, and the plan is written for only salaried employees, and consequently only 500 employees are covered, that fact alone will not justify the conclusion that the plan does not meet the coverage requirements of section 165 (a) (3) (B), provided the classification as established does not discriminate in favor of shareholders, officers, employees whose principal duties consist in supervising the work of other employees, and the highly paid employees. If a contributory plan is offered to all of the employees, but the requirement of contribution by the employee participants is so burdensome as to make the plan acceptable only to the highly paid employees, the classification will be considered discriminatory in favor of such highly paid employees.

Section 165 (a) (5) contains a provision to the effect that a classification shall not be considered discriminatory within the meaning of subparagraph (B) merely because there are excluded from the plan employees whose annual remuneration is \$3,000 or less and as to which the Social Security Act applies. This provision, in conjunction with subparagraph (B), is intended to permit plans to qualify which supplement the Social Security program. A classification which excludes all employees the whole of whose remuneration constitutes wages under section 1426 (a) (1) (relating to the Federal Insurance Contributions Act), or a classification including such employees in a plan under which the contributions or benefits based on that part of an employee's remuneration which is excluded from wages under such law differs from the contribu-

tions or benefits based on the employee's remuneration not so excluded, will not be a discriminatory classification merely because of such exclusion or difference. However, in making his determination with respect to discrimination in classification under section 165 (a) (3) (B) the Commissioner will consider whether the total benefits resulting to each employee under the plan and under such law or under such law only establish an integrated and correlated retirement system satisfying the tests of section 165 (a). Thus, a classification of employees under any plan which results in relatively or proportionately greater benefits for employees earning above any specified salary amount or rate than for those below such salary amount or rate may be found to be discriminatory within the meaning of subparagraph (B) unless such relative or proportionate differences in benefits as between employees resulting from such classification are approximately offset by the retirement benefits provided by the Social Security Act. For this purpose the total Social Security Act benefits of an employee, in view of the supplementary benefits provided by such law, may be considered as 150 percent of the primary insurance benefit provided thereby. A plan supplementing the Social Security Act and excluding employees earning \$3,000 per annum or less will not, however, be deemed discriminatory merely because, for administrative convenience, it provides a reasonable minimum benefit not to exceed \$20 a month. Similar considerations, to the extent applicable in any case, will govern classifications under plans supplementing the benefits provided by other Federal or State laws. See section 165 (a) (5).

An employer may designate several trusts or a trust or trusts and an annuity plan or plans as constituting one plan which is intended to qualify under section 165 (a) (3), in which case all of such trusts and plans taken as a whole may meet the requirements of such section. The fact that such combination of trusts and plans fails to qualify as one plan does not prevent such of the trusts and plans as qualify from meeting the requirements of section 165 (a).

It is provided in section 165 (a) (6) that a plan will satisfy the requirements of section 165 (a) (3), if on at least one day in each quarter of the taxable year of the plan it satisfies such requirements. This makes it possible for a new plan requiring contributions from employees to qualify if by the end of the quarter-year in which the plan is adopted it secures sufficient contributing participants to meet the requirements of section 165 (a) (3). It also affords a period of time in which new participants may be secured to replace former participants, so as to meet the requirements of either subparagraphs (A) or (B) of section 165 (a) (3).

§ 19.165 (a) (4)-1 *Discrimination as to contributions or benefits.* To be exempt under section 165 (a) a trust must not only meet the coverage requirements of section 165 (a) (3), but, as provided in section 165 (a) (4), it must also be a part of a plan under which there is no discrimination in contribu-

tions or benefits in favor of officers, shareholders, employees whose principal duties consist in supervising the work of other employees, or highly compensated employees as against other employees whether within or without the plan. However, section 165 (a) (5) sets out certain provisions which will not in and of themselves be discriminatory within the meaning of paragraphs (3) or (4) of section 165 (a). (See section 165 (a) (3)-1.) Thus, a plan will not be considered discriminatory merely because the contributions or benefits bear a uniform relationship to total compensation, or to the basic or regular rate of compensation, or merely because the contributions or benefits based on the first \$3,000 of annual compensation of employees subject to the Federal Insurance Contributions Act differ from the contributions or benefits based on the excess of such annual compensation over \$3,000. The exceptions specified in section 165 (a) (5) are not an exclusive enumeration, but a recital of provisions frequently encountered which will not of themselves constitute forbidden discrimination in contributions or benefits. Variations in contributions or benefits may be provided so long as the plan, viewed as a whole for the benefit of employees in general, with all its attendant circumstances, does not discriminate in favor of employees within the enumerations with respect to which discrimination is prohibited.

A plan which excludes employees, the whole of whose remuneration constitutes wages under section 1426 (a) (1) (relating to the Federal Insurance Contributions Act), or a plan in which the contributions or benefits based on that part of an employee's remuneration which is excluded from wages under such law differs from contributions or benefits based on the employee's remuneration not so excluded, or a plan in which the contributions or benefits differ because of any retirement benefit created under State or Federal law, will not be discriminatory because of such conclusion or difference, provided the total benefits resulting under the plan and under such law establish an integrated and correlated retirement system satisfying the tests of section 165 (a).

Although a plan may provide for termination at will by the employer this will not of itself prevent a trust from qualifying as exempt under section 165 (a). However, in certain cases that fact may necessitate some provision in the plan which will preclude such termination from effecting the prohibited discriminations. This may occur where, for example, certain officers or highly compensated employees are at the inception of the plan within a few years of retirement age and the operation of the plan will fund and vest their benefits in a short period, thus resulting in such discrimination in favor of such officers or highly compensated employees.

§ 19.165 (a) (4)-2 Effect of amendments to section 165 (a) on old and new stock bonus, pension, profit-sharing, and annuity plans. Section 162 (d) of the Revenue Act of 1942 makes the require-

ments of section 165 (a) (3), (4), (5), and (6) inapplicable for taxable years beginning prior to January 1, 1943, in the case of a stock bonus, pension, profit-sharing, or annuity plan in effect on or before September 1, 1942. In such cases, for such taxable years a trust will be exempt if it complies with section 165 (a) (1) and (2), except that for taxable years beginning prior to January 1, 1940, it need not comply with section 165 (a) (2). The provisions of § 19.165-1, prior to amendment by this Treasury decision, are applicable in such a case to a taxable year beginning after December 31, 1941, and prior to January 1, 1943. A plan which requires the use of a trust is not in effect as of September 1, 1942, if there was no valid trust in existence at that time. A plan requiring the purchase of an annuity or insurance contract or contracts is not in effect as of September 1, 1942, if there is no such contract or contracts in effect at that time.

In the case of a plan in effect on or before September 1, 1942, the plan will be considered as satisfying the requirements of section 165 (a) (3), (4), (5), and (6) for the period beginning with the beginning of the first taxable year following December 31, 1942 and ending December 31, 1943, if the plan satisfies such requirements by December 31, 1943. Thus, if an employer having such a plan in effect makes a return on the basis of the calendar year, he will have until December 31, 1943 to amend his plan so as to make it satisfy such requirements for the calendar year 1943. Also, if he is on a fiscal year basis he will have until December 31, 1943 to amend his plan with respect to a taxable year beginning after December 31, 1942.

In the case of plans not in effect on or before September 1, 1942, the amendments made to section 165 by section 162 of the Revenue Act of 1942 are applicable to all taxable years beginning after December 31, 1941. However, if such a plan satisfies the requirements of section 165 (a) (3), (4), (5), and (6) by December 31, 1943, it shall be considered as satisfying such requirements for the period beginning with the date such plan is put into effect and ending December 31, 1943.

§ 19.165 (b)-1 Taxability of beneficiary under a trust which meets the requirements of section 165 (a). Section 165 (b) and (c) relates to the taxation of the beneficiary of an employees' trust. If an employer makes a contribution for the benefit of an employee to a trust for the taxable year of the employer which ends within or with a taxable year of the trust for which the trust is exempt under section 165 (a), the employee is not required to include such contributions in his income except in the year or years in which such contributions are distributed or made available to him. It is immaterial in the case of contributions to an exempt trust whether the employee's rights in the contributions to the trust are forfeitable or nonforfeitable either at the time the contribution is made to the trust or thereafter. The distribution from such an exempt trust when received or

made available will be taxable to him as if it were an annuity to the extent provided in section 22 (b) (2). The provisions of section 165 (b) relate only to distributions by a trust which is exempt under section 165 (a) for the taxable year of the trust in which the distribution is made. If a trust is exempt for the taxable year in which the distribution occurs, but was not so exempt for one or more prior taxable years, the amount of any such taxable distribution may be reduced by the part thereof shown to the satisfaction of the Commissioner to be properly allocable to employer's contributions or earnings of the trust previously accounted for as taxable income by the employee or to earnings of the trust previously accounted for as taxable income by the trust. Where the distribution occurs in a taxable year of the trust for which it is not exempt under section 165 (a), the taxability of such distribution will depend on the taxable status of the trust at the time of the distribution. If such trust was not exempt for one or more prior taxable years, the adjustments outlined above may be made in connection with any distribution.

If a trust exempt under section 165 (a) purchases an annuity contract for an employee and distributes it to the employee in a year for which the trust is exempt, the contract containing a cash surrender value which may be available to an employee by surrendering the contract, such cash surrender value will not be considered income to the employee unless and until the contract is surrendered.

If pension or annuity payments are continued after the death of a retired employee to his beneficiary, such beneficiary will be required to include such pension or annuity payments in income to the same extent that the deceased employee would have been required to include such payments in income had he lived to receive such payments. See also section 126 (a). If the trust purchases under the plan retirement income insurance with life insurance protection payable upon the death of the employee participants, so much of the premium as was paid from the contributions of the employer or earnings thereon for such life insurance protection will constitute income to the employee for the year or years in which the contributions or earnings are applied to the purchase of such life insurance. If the amount payable upon death at any time during the year exceeds the cash value (or if no cash value, then the reserve) of the insurance policy at the end of the year, the entire amount of such excess will be considered current life insurance protection. The cost of such insurance will be considered to be the one-year term premium for such amount based upon the rates of the company issuing the annuity contract (or if no one-year term policy is issued, the cost of such one-year term computed by using the same mortality table and rate of interest and rate of loading as was used in determining the rates for the annuity contract). The determination of the cost of life insurance protection may be illustrated by the following example:

A policy is purchased by an employer for an employee 35 years of age, providing an annuity of \$100 per month upon retirement at age 65, with a minimum death benefit of \$10,000. The level annual premium for the policy is \$436.40. The insurance payable if death occurred in the first year would be \$10,000. The cash value at end of the first year is 0. The net insurance is therefore \$10,000-0, or \$10,000. Assuming that the one-year term premium for the same insurance company is \$12.15 per \$1,000, the premium for \$10,000 of life insurance is therefore \$121.50, and this is the amount to be reported as income by the employee for the year. The balance of \$314.90 is the amount contributed for the annuity, which is not taxable to the employee under a plan meeting the requirements of section 165 (a), except as provided under section 165 (b). Assuming that the cash value at the end of the second year is \$480, the net insurance would then be \$9,520 for the second year. With a one-year term rate of \$12.33 (age 36), the amount to be reported as income to the employee would be \$117.38. Any amounts paid under an annuity contract as a death benefit, not in the nature of life insurance, shall be included in the income of the beneficiary when received, and is not excluded from income under section 22 (b) (1).

If the total distributions payable with respect to any employee under a trust that in the year of distribution is exempt under section 165 (a) are paid to the distributee within one taxable year of the distributee on account of the employee's separation from the service, the amount of such distribution to the extent it exceeds the amount contributed by the employee, shall be considered a gain from the sale or exchange of a capital asset held for more than 6 months. For example, if under a profit-sharing trust, the total distributions to which an employee is entitled are paid in a taxable year of the trust for which it is exempt to the employee in the year in which he retires or severs his connection with his employer, or to his widow if he dies during the course of his employment, the amount received by the employee or widow to the extent it exceeds the employee's contributions will be considered a gain from the sale or exchange of a capital asset held for more than 6 months, to be taken into account to the extent provided in section 117 (b). As to adjustments if the trust was not exempt for one or more taxable years prior to the year of distribution, see the first paragraph of this section.

§ 19.165 (c)-1 Treatment of beneficiary of a trust not exempt under section 165 (a). Any contribution made by an employer on behalf of an employee to a trust during a taxable year of the employer which ends within or with a taxable year of the trust for which the trust is not exempt under section 165 (a), shall be included in income of the employee for his taxable year during which the contribution is made if the employee's beneficial interest in the contribution is nonforfeitable at the time the contribution is made. An employee's beneficial interest in the contribution is nonforfeitable within the meaning of sections 165 (c) and 23 (p) (1) (D) at the time the contribution is made if there is no contingency under the plan which may cause the employee to lose his rights in

the contribution. For example, if under the terms of a pension plan, an employee upon termination of his services prior to the retirement date, whether voluntarily or involuntarily, is entitled to a deferred annuity contract to be purchased with the employer's contributions made on his behalf, or is entitled to annuity payments which the trustee is obligated to make under the terms of the trust instrument based on the contributions made by the employer on his behalf, the employee's beneficial interest in such contributions is nonforfeitable. On the other hand, if under the terms of a pension plan, an employee will lose the right to any annuity purchased from, or to be provided by, contributions made by the employer if his services should be terminated prior to retirement, his beneficial interest in such contributions is forfeitable. The mere fact that an employee may not live to the retirement date, or may live only a short period after the retirement date, and may not be able to enjoy the receipt of annuity or pension payments, does not make his beneficial interest in the contributions made by the employer on his behalf forfeitable. If the employer's contributions have been irrevocably applied to purchase an annuity contract for the employee, or if the trustee is obligated to use the employee's contributions to provide an annuity for the employee provided only that the employee is alive on the dates the annuity payments are due, the employee's rights in the employer's contributions are nonforfeitable.

PAR. 4. There is inserted immediately preceding § 19.22 (b) (2) (A)-1, as amended by Treasury Decision 5194, approved December 8, 1942, the following:

SEC. 162. PENSION TRUSTS. (Revenue Act of 1942, Title I.)

(c) *Employees' annuities.* Section 22 (b) (2) (relating to taxation of annuities) is amended, by inserting at the end thereof the following new subparagraph:

(B) *Employees' annuities.* If an annuity contract is purchased by an employer for an employee under a plan with respect to which the employer's contribution is deductible under section 23 (p) (1) (B), or if an annuity contract is purchased for an employee by an employer exempt under section 101 (6), the employee shall include in his income the amounts received under such contract for the year received except that if the employee paid any of the consideration for the annuity, the annuity shall be included in his income as provided in subparagraph (A) of this paragraph, the consideration for such annuity being considered the amount contributed by the employee. In all other cases, if the employee's rights under the contract are nonforfeitable except for failure to pay future premiums, the amount contributed by the employer for such annuity contract on or after such rights become nonforfeitable shall be included in the income of the employee in the year in which the amount is contributed, which amount together with any amounts contributed by the employee shall constitute the consideration paid for the annuity contract in determining the amount of the annuity required to be included in the income of the employee under subparagraph (A) of this paragraph.

PAR. 5. There is inserted immediately after § 19.22 (b) (2) (A)-4, as added by Treasury Decision 5194, the following:

§ 19.22 (b) (2) (B)-1 Employees' annuities. If an employer for a taxable year beginning after December 31, 1941, purchases an annuity contract on behalf of an employee, including a retired or former employee, under a plan with respect to which his contribution is deductible under section 23 (p) (1) (B) (see § 19.23 (p) (1) (B)-1), the employee is not required to include such amount in his income in the taxable year during which such contribution is made. The amount received or made available to such employee under such annuity contract shall be included in gross income of the employee in the taxable year in which received or made available, except that if the employee contributed any of the consideration for the annuity, the annuity shall be included in his income as provided in § 19.22 (b) (2) (A)-2, the consideration for the annuity being considered the amount contributed by the employee. If in a taxable year beginning after December 31, 1941, an employer purchases an annuity contract which is not under a plan with respect to which his contribution is deductible under section 23 (p) (1) (B), the amount of such contribution shall be included in the income of the employee in the taxable year during which such contribution is made, if the employee's rights under the annuity contract are nonforfeitable, except for failure to pay future premiums, at the time the contribution is made. In such case, the total amount of such contributions required to be included in the income of the employee together with any amounts contributed by him will constitute the consideration paid for the annuity contract in determining the amount of the annuity required to be included in the income of the employee under section 22 (b) (2) (A). If the employee's rights under the annuity contract in such a case were forfeitable at the time the employer's contribution was made for the annuity contract, even though they become nonforfeitable later, the amount of such contribution is not required to be included in the income of the employee, but any amount received or made available to the employee under the annuity contract shall be includible in the gross income of the employee in the taxable year in which received or made available, except that if the employee contributed any of the consideration for the annuity, the annuity shall be included in his income to the extent provided in § 19.22 (b) (2) (A)-2. The fact that an employee may not live a sufficient length of time to enjoy any benefits under the annuity contract, or that no payments will be made under any circumstances to his estate or other beneficiary, will not make the annuity contract forfeitable.

If upon the death of a retired employee, the widow or other beneficiary of such retired employee is paid, in accordance with the terms of the annuity contract relating to the deceased employee, an annuity or other death benefit, the amounts received or made available to her shall be included in her income to the extent that they would have been

included in the income of the deceased employee had he lived and received such payments. See also section 126 (a). As to taxation of life insurance benefits in connection with annuity contracts, see § 19.165 (b)-1.

If the employer is an organization which is exempt under section 101 (6), the employee is not required to include in his income the amount paid by the employer for an annuity contract, regardless of whether the annuity plan satisfies the requirements of section 165 (a) (3), (4), (5), and (6) and whether the employee's rights are nonforfeitable.

As to taxation of annuities purchased by a trustee under a pension or profit-sharing trust, see §§ 19.165 (b)-1 and 19.165 (c)-1.

As to the effective date of the amendments made by section 162 (c) of the Revenue Act of 1942, relating to employees' annuities and the effect of such amendments on both old and new annuity plans, see section 162 (d) and § 19.165 (a) (4)-2.

PAR. 6. There is inserted immediately preceding § 19.23 (p)-1 the following:

SEC. 162. PENSION TRUSTS. (Revenue Act of 1942, Title I.)

(b) *Deduction allowed employer.* Section 23 (p) (relating to deduction for amounts paid to pension trusts) is amended to read as follows:

(p) *Contributions of an employer to an employees' trust or annuity plan and compensation under a deferred-payment plan.*

(1) *General rule.*—If contributions are paid by an employer to or under a stock bonus, pension, profit-sharing, or annuity plan, or if compensation is paid or accrued on account of any employee under a plan deferring the receipt of such compensation, such contributions or compensation shall not be deductible under subsection (a) but shall be deductible, if deductible under subsection (a) without regard to this subsection, under this subsection but only to the following extent:

(A) In the taxable year when paid, if the contributions are paid into a pension trust, and if such taxable year ends within or with a taxable year of the trust for which the trust is exempt under section 165 (a), in an amount determined as follows:

(i) an amount not in excess of 5 per centum of the compensation otherwise paid or accrued during the taxable year to all the employees under the trust, but such amount may be reduced for future years if found by the Commissioner upon periodical examinations at not less than five-year intervals to be more than the amount reasonably necessary to provide the remaining unfunded cost of past and current service credits of all employees under the plan, plus

(ii) any excess over the amount allowable under clause (i) necessary to provide with respect to all of the employees under the trust the remaining unfunded cost of their past and current service credits distributed as a level amount, or a level percentage of compensation, over the remaining future service of each such employee, as determined under regulations prescribed by the Commissioner with the approval of the Secretary, but if such remaining unfunded cost with respect to any three individuals is more than 50 per centum of such remaining unfunded cost, the amount of such unfunded cost attributable to such individuals shall be distributed over a period of at least 5 taxable years, or

(iii) in lieu of the amounts allowable under (i) and (ii) above, an amount equal to

the normal cost of the plan, as determined under regulations prescribed by the Commissioner with the approval of the Secretary, plus, if past service or other supplementary pension or annuity credits are provided by the plan, an amount not in excess of 10 per centum of the cost which would be required to completely fund or purchase such pension or annuity credits as of the date when they are included in the plan, as determined under regulations prescribed by the Commissioner with the approval of the Secretary, except that in no case shall a deduction be allowed for any amount (other than the normal cost) paid in after such pension or annuity credits are completely funded or purchased.

(iv) Any amount paid in a taxable year in excess of the amount deductible in such year under the foregoing limitations shall be deductible in the succeeding taxable years in order of time to the extent of the difference between the amount paid and deductible in each such succeeding year and the maximum amount deductible for such year in accordance with the foregoing limitations.

(B) In the taxable year when paid, in an amount determined in accordance with subparagraph (A) of this paragraph, if the contributions are paid toward the purchase of retirement annuities and such purchase is a part of a plan which meets the requirements of section 165 (a) (3), (4), (5), and (6), and if refunds of premiums, if any, are applied within the current taxable year or next succeeding taxable year towards the purchase of such retirement annuities.

(C) In the taxable year when paid, if the contributions are paid into a stock bonus or profit-sharing trust, and if such taxable year ends within or with a taxable year of the trust with respect to which the trust is exempt under section 165 (a), in an amount not in excess of 15 per centum of the compensation otherwise paid or accrued during the taxable year to all employees under the stock bonus or profit-sharing plan. If in any taxable year beginning after December 31, 1941, there is paid into the trust, or a similar trust then in effect, amounts less than the amounts deductible under the preceding sentence, the excess, or if no amount is paid, the amounts deductible, shall be carried forward and be deductible when paid in the succeeding taxable years in order of time, but the amount so deductible under this sentence in any such succeeding taxable year shall not exceed 15 per centum of the compensation otherwise paid or accrued during such succeeding taxable year to the beneficiaries under the plan. In addition, any amount paid into the trust in a taxable year beginning after December 31, 1941, in excess of the amount allowable with respect to such year under the preceding provisions of this subparagraph shall be deductible in the succeeding taxable years in order of time, but the amount so deductible under this sentence in any one such succeeding taxable year together with the amount allowable under the first sentence of this subparagraph shall not exceed 15 per centum of the compensation otherwise paid or accrued during such taxable year to the beneficiaries under the plan. The term "stock bonus or profit-sharing trust" as used in this subparagraph, shall not include any trust designed to provide benefits upon retirement and covering a period of years, if under the plan the amounts to be contributed by the employer can be determined actuarially as provided in subparagraph (A). If the contributions are made to two or more stock bonus or profit-sharing trusts, such trusts shall be considered a single trust for the purposes of applying the limitations in this subparagraph.

(D) In the taxable year when paid, if the plan is not one included in paragraphs (A), (B), or (C), if the employees' rights to or derived from such employer's contribution or such compensation are nonforfeitable at the

time the contribution or compensation is paid.

(E) For the purposes of subparagraphs (A), (B), and (C), a taxpayer on the accrual basis shall be deemed to have made a payment on the last day of the year of accrual if the payment is on account of such taxable year and is made within sixty days after the close of the taxable year of accrual.

(F) If amounts are deductible under subparagraphs (A) and (C), or (B) and (C), or (A), (B), and (C), in connection with two or more trusts, or one or more trusts and an annuity plan, the total amount deductible in a taxable year under such trusts and plans shall not exceed 25 per centum of the compensation otherwise paid or accrued during the taxable year to the persons who are the beneficiaries of the trusts or plans. In addition, any amount paid into such trust or under such annuity plans in a taxable year beginning after December 31, 1941, in excess of the amount allowable with respect to such year under the preceding provisions of this subparagraph shall be deductible in the succeeding taxable years in order of time, but the amount so deductible under this sentence in any one such succeeding taxable year together with the amount allowable under the first sentence of this subparagraph shall not exceed 30 per centum of the compensation otherwise paid or accrued during such taxable years to the beneficiaries under the trusts or plans. This subparagraph shall not have the effect of reducing the amount otherwise deductible under subparagraphs (A), (B), and (C), if no employee is a beneficiary under more than one trust, or a trust and an annuity plan.

If there is no plan but a method of employer contributions or compensation has the effect of a stock bonus, pension, profit-sharing, or annuity plan, or similar plan deferring the receipt of compensation, this paragraph shall apply as if there were such a plan.

(2) Deductions under prior income tax acts.—Any deduction allowable under section 23 (q) of the Revenue Act of 1928 (45 Stat. 802), or the Revenue Act of 1932 (47 Stat. 182), or the Revenue Act of 1934 (48 Stat. 691), under section 23 (p) of the Revenue Act of 1936 (49 Stat. 1661), or the Revenue Act of 1938 (52 Stat. 464), or the Internal Revenue Code for a taxable year beginning before January 1, 1943, which under such section was apportioned to any taxable year beginning after December 31, 1942, shall be allowed as a deduction for the years to which so apportioned to the extent allowable under such section if it had remained in force with respect to such year.

(d) *Taxable Years to Which Amendments Applicable.*—The amendments made by this section shall be applicable as to both the employer and employees only with respect to taxable years of the employer beginning after December 31, 1941, except that—

(1) In the case of a stock bonus, pension, profit-sharing, or annuity plan in effect on or before September 1, 1942,

(A) such a plan shall not become subject to the requirements of section 165 (a) (3), (4), (5), and (6) until the beginning of the first taxable year beginning after December 31, 1942,

(B) such a plan shall be considered as satisfying the requirements of section 165 (a) (3), (4), (5), and (6) for the period beginning with the beginning of the first taxable year following December 31, 1942, and ending December 31, 1943, if the plan satisfies such requirements by December 31, 1943,

(C) if the contribution of an employer to such a plan in the employer's taxable year beginning in 1942 exceeds the maximum amount deductible for such year under section 23 (p) (1), as amended by this section, the amount deductible in such year shall be not less than the sum of—

(1) the amount paid in such taxable year prior to September 1, 1942, and deductible under section 23 (a) or 23 (p) prior to amendment by this section, and

(11) with respect to the amount paid in such taxable year on or after September 1, 1942, that proportion of the amount deductible for the taxable year under section 23 (p) (1), as amended by this section, which the number of months after August 31, 1942, in the taxable year bears to twelve.

(2) In the case of a stock bonus, pension, profit sharing or annuity plan put into effect after September 1, 1942, such a plan shall be considered as satisfying the requirements of section 165 (a) (3), (4), (5) and (6) for the period beginning with the date such plan is put into effect and ending December 31, 1943, if the plan satisfies such requirements by December 31, 1943.

PAR 7. The heading of § 19.23 (p)-1 is amended to read as follows: *Payments to employees' pension trusts for taxable years beginning prior to January 1, 1942.*

PAR 8. The heading § 19.23 (p)-2 is amended to read as follows: *Information to be furnished by employer claiming deductions for taxable years beginning prior to January 1, 1942.*

PAR 9. There is inserted immediately following § 19.23 (p)-2 the following:

§ 19.23 (p) (1)-1 *Contributions of an employer to an employees' trust or annuity plan and compensation under a deferred payment plan; in general.* Section 23 (p), as amended, prescribed limitations upon deductions for amounts contributed by an employer under a pension, annuity, stock bonus, or profit-sharing plan, or under any plan of deferred compensation. It is immaterial whether the plan covers present employees only, or present and former employees, or only former employees. Section 23 (p) does not cover contributions or compensation which give the employee or former employee present benefits such as life insurance protection. The cost of such benefits is deductible to the extent allowable under section 23 (a). See § 19.165 (b)-1. Section 23 (p), however, is applicable to all contributions under a stock bonus, pension, profit-sharing, or annuity plan, whether or not the employee's rights in such contributions are nonforfeitable.

A contribution to be deductible under section 23 (p) must be an ordinary and necessary expense which would be deductible under section 23 (a) if it were not for the fact that the statute specifically provides that it shall be deductible under section 23 (p). A contribution by a corporation under a plan which is created primarily for the purpose of benefiting shareholders of the company is not deductible. Such contribution may constitute a dividend within the meaning of section 115 (a). A contribution under a plan that is set up for the exclusive benefit of employees as such, and thus represents an item of expense, is of the nature of compensation for personal services rendered by the employees covered by the plan. The amount of contributions allowable as a deduction has an over-all limitation—the entire contributions for the taxable year when added to other compensation paid must represent reasonable compensation for services rendered by the employee bene-

ficiaries. In the case of contributions for pensions for employees, any contributions on behalf of an employee in excess of the amount necessary to provide a reasonable pension for the employee in view of his past and current services is not deductible. What constitutes a reasonable pension will depend upon the facts in the particular case. Compensation otherwise paid the employee, length of service, and retirement age are among the elements to be considered in determining what is a reasonable pension. In the case of a stock bonus or profit-sharing plan which provides for additional compensation for employees not paid as a pension, a contribution will not be fully deductible unless it can be justified as a reasonable addition to the compensation otherwise paid to employees who are beneficiaries under the plan. In addition to the over-all limitation referred to above, section 23 (p) sets forth further limitations as to the amounts that may be deductible for the taxable year.

Section 23 (p) is not confined to formal stock bonus, pension, profit-sharing and annuity plans, but it includes any method of contributions or compensation having the effect of a stock bonus, pension, profit-sharing or annuity plan, or similar plan deferring the receipt of compensation. Thus, a corporation paying pensions to such of its retired employees and in such amounts as may be determined from time to time by the board of directors or responsible officers of the company has a plan in effect that is governed by section 23 (p). If an employer on the accrual basis defers paying any compensation to an employee until a later year or years under an arrangement having the effect of a stock bonus, pension, profit-sharing or annuity plan, or similar plan deferring the receipt of compensation, he shall not be allowed a deduction until the year in which the compensation is paid. This provision is not intended to cover the case where an employer on the accrual basis defers payment of compensation after the year of accrual merely because of inability to pay such compensation in the year of accrual, as, for example, where the funds of the company are not sufficient to enable payment of the compensation without jeopardizing the solvency of the company, or where the liability accrues in the earlier year, but the amount payable cannot be exactly determined until the later year.

Deductions under section 23 (p) are generally allowable only for the year for which the contribution or compensation is paid, regardless of the fact that the taxpayer may make his return on the accrual basis. Exceptions are made in the case of overpayments as provided in subparagraphs (A), (C), and (F) of section 23 (p) (1), and, as provided by section 23 (p) (1) (E), in the case of payments made by a taxpayer on the accrual basis within 60 days after the close of the taxable year of accrual. This latter provision is intended to permit a taxpayer on the accrual basis to deduct such accrued contribution or compensation, provided payment is actually made with-

in 60 days after the close of the year of accrual.

Any payments shall be disallowed as a deduction under section 23 (p), if determined by the National War Labor Board, the Secretary of Agriculture, or the Commissioner to have been made in contravention of the Act of October 2, 1942, entitled "An Act to amend the Emergency Price Control Act of 1942, to aid in preventing inflation, and for other purposes", as amended (Public Law 729, 77th Congress; Public Law 34, 78th Congress), or of the regulations, orders, or rulings promulgated thereunder.

§ 19.23 (p) (1)-2 *Information to be furnished by employer claiming deductions.* If a deduction from gross income is claimed under section 23 (p) (1) (A), (B), (C), or (F) the employer must file the following information to establish that the plan or plans meet the requirements of sections 165 (a) or 23 (p) (1) (B), and that the deductions claimed do not exceed the amount allowable under subparagraphs (A), (B), (C) or (F) of section 23 (p) (1), as the case may be:

(a) Verified copies of all the instruments constituting the plan or plans intended to qualify under section 165 (a), including trust indentures, group annuity contracts, and specimen copy of each type of individual contract, with all amendments to any such instruments.

(b) A statement describing the plan or plans which indicates the name or names of the employers, date of inception of each plan, type of administration (whether a trust or insured plan), and a summary of the provisions relating to

(1) Employee eligibility requirements for participation in the plan,

(2) Employee contributions, if any.

(3) Employer contributions.

(4) The basis or formula for determining the amount of each type of benefit and the requirements for obtaining such benefits,

(5) The vesting requirements,

(6) The method of funding, and

(7) The basis of distribution upon liquidation.

(c) A tabulation in columnar form showing the information specified below with respect to each of the twenty-five highest paid employees, listed in the order of their compensation, covered by the plan:

(1) Name.

(2) Whether an officer.

(3) Percentage of each class of stock owned directly or indirectly by the employee or members of his family.

(4) Whether the principal duties consist in supervising the work of other employees.

(5) Year of birth.

(6) Length of service for employer on date of statement.

(7) Total compensation paid or accrued during the taxable year showing separately (i) basic salary, (ii) other direct payments, such as bonuses and commissions, (iii) compensation paid other than in cash, such as goods, services, insurance protection, etc.

(8) Amounts contributed during the taxable year with respect to the employee

by the employer under each other plan of deferred compensation.

(9) Amounts paid under the plan during the taxable year by the employer for the benefit of the employee for (i) retirement annuity or other deferred benefits, showing amounts paid for (a) past service and (b) current service, (ii) life insurance protection, if any, (iii) percentage which each such contribution bears to total of such contributions made for all employees under the plan.

(10) Based on the actuarial method and assumptions used in determining the total employer contributions, the amount of employer liability under the plan (i) with respect to service rendered by the employee prior to the taxable year and (ii) with respect to current service of the employee for the taxable year.

(11) If a pension plan, the amount of benefit to be normally payable annually to each such employee.

(d) The total for items (7) and (8) set forth in (c) above with respect to all of the employees included under the plan and also with respect to all of the employees; also the total for item (9) with respect to all of the employees included under the plan.

(e) A schedule showing the total number of employees as of the close of the taxable year for each of the following groups:

(1) All seasonal and part-time employees excluded under the percentage calculation of section 165 (a) (3) (A) (reasonably estimated).

(2) All employees excluded under the years of service requirement (reasonably estimated).

(3) All employees excluded because older than a maximum age (reasonably estimated).

(4) All employees excluded because younger than a minimum age (reasonably estimated).

(5) All employees excluded because of maximum salary requirements.

(6) All employees excluded solely because of minimum salary requirement and by separate schedule all employees excluded both because of minimum salary requirement and other reason or reasons.

(7) All employees excluded for reasons other than those listed above, specifying reasons.

(8) All employees covered by the plan.

(9) All employees of the employer.

(f) A detailed balance sheet together with or including actuarially determined assets and liabilities, showing equities under insurance or annuity contract, if any; and a statement of receipts and disbursements during the year.

(g) A statement or schedules showing the valuation assumptions with respect to interest, mortality, turnover, rate of salary increase, etc., used in determining the costs under the plan. In addition, a statement showing the method of application of such factors to the data, in sufficient detail to permit actuarial analysis as to adequacy thereof and a summary of the total costs claimed, by risk or other pertinent groups, showing the basis for determining the amount of deduction claimed.

If a deduction is claimed under section 23 (p) (1) (D) for the taxable year, the taxpayer shall furnish such information as is necessary to show that the deduction is not allowable under the other subparagraphs of section 23 (p) (1), that the amount paid is an ordinary and necessary expense, and that the employees' rights to or derived from such employer's contribution or such compensation were nonforfeitable at the time the contribution or compensation was paid.

The Commissioner may, in addition, require any further information that he considers necessary to establish deductions under section 23 (p), and may waive the filing of such information required herein which he considers unnecessary in the particular case. If the data and information required to be filed under paragraphs (a), (b), and (g) of this section are filed for the first taxable year for which deductions are claimed under section 23 (p), as amended by the Revenue Act of 1942, such data and information need not be filed for subsequent years unless a change is made in the plan, instruments, or valuation assumptions described in paragraph (g), in which case a statement shall be filed at the close of the taxable year showing what changes have been made and the effect thereof. The information required under the other paragraphs of this section shall be filed annually, unless the Commissioner waives the filing of any portion thereof in any particular case.

Records substantiating all data and information specified in this section must be kept at all times available for inspection by internal revenue officers at the main office or place of business of the employer.

§ 19.23 (p) (1)-3 *Amounts deductible under a plan in effect on or before September 1, 1942 for a taxable year beginning in 1942.* Section 162 (d) of the Revenue Act of 1942 allows additional deductions for a taxable year of an employer beginning in 1942 if the deductions are taken under a plan in effect on or before September 1, 1942. For the taxable year mentioned such plan need not meet the requirements of section 165 (a) (3), (4), (5), and (6). See § 19.165 (a) (4)-2. If the plan meets the other requirements of section 165 (a) at all times during the taxable year, the employer will be entitled to the amount deductible under section 23 (p), as amended, for such taxable year, or for the amount determined under the following computation, whichever is the greater: The amount paid in such taxable year prior to September 1, 1942, to the extent that such amount is deductible under sections 23 (a) and 23 (p), prior to amendment by the Revenue Act of 1942, plus such portion of the amount paid on or after September 1, 1942 and deductible under section 23 (p) (1), as amended by the Revenue Act of 1942, which the number of months after August 31, 1942 in the taxable year bears to 12. For example, an employer making a return on the calendar year basis paid into a pension trust on March 1, 1942, the sum of \$200,000, and on Octo-

ber 1, 1942, he made a further contribution of \$100,000. Assume that the total contributions of \$300,000 would have been deductible under section 23 (a) and section 23 (p) prior to amendment by the Revenue Act of 1942, but that only \$240,000 thereof is deductible under section 23 (p), as amended by the Revenue Act of 1942, without giving effect to section 162 (d) (1) (C). A deduction of \$280,000 will be allowable for 1942, determined as follows:

Amount contributed prior to September 1, 1942, and deductible under section 23 (a) and section 23 (p) prior to its amendment...	\$200,000
Pro-rata portion of total 1942 contributions allowed under section 23 (p) after its amendment ($\frac{1}{2}$ of \$240,000)	80,000
	280,000

§ 19.23 (p) (1) (A)-1 *Contributions of an employer to an employees' pension trust; in general.* A contribution of an employer to a pension trust to be deductible under section 23 (p) (1) (A) must be paid within the taxable year of the employer which ends within or with a taxable year of the trust for which the trust is exempt under section 165 (a). The term "pension trust" as used in section 23 (p) (1) (A) means a trust created or availed of by an employer to provide definite actuarially determinable benefits for his employees, which may include former employees, or their beneficiaries, to be paid over a period of years, generally for life, after the retirement of employees, based on service prior to retirement. The retirement benefits may be forfeitable or nonforfeitable. Retirement benefits are basically only life annuities payable after retirement. However, for purposes of this section a retirement benefit may include the following additional benefits: (a) a death benefit, as provided in the plan but not to exceed the excess of the reserve at retirement over the annuity payments received prior to the death of the retired employee (payable either in cash or over a period of years), (b) a benefit upon death or separation from service or upon termination of participation in the plan of an amount as provided in the plan but not to exceed the reserve accumulated for the retirement annuity at the time. Any additional benefits, such as life insurance payments exempt under section 22 (b) (1), will not be considered as part of the retirement annuity for purposes of this section. The cost of such life insurance benefits as distinguished from the cost of an annuity is deductible under section 23 (a) to the extent it is an ordinary and necessary expense, and is includible in the income of the employee as additional compensation in the year or years payments for such life insurance are made. See § 19.165 (a) (1)-1. An amount to be deductible under section 23 (p) (1) (A) must also meet the requirements of section 23 (a). It must be an ordinary and necessary expense. (See § 19.23 (p) (1)-1.) In addition to the requirement that a contribution to be deductible must be an ordinary and necessary expense, the amount of contributions to a pension

trust deductible for any taxable year is subject to the further limitations set out in section 23 (p) (1) (A).

In determining allowable deductions all calculations must consider discount for expected mortality and anticipated interest and may consider expected turnover, anticipated salary increases, variable retirement ages, variations in mortality for different classes of risks, other pertinent factors of an actuarial nature, and expenses of operation. In any case, the amount of deduction otherwise allowable for the taxable year shall be reduced by any decrease in liability which may arise from an experience during the next preceding taxable year more favorable than the assumed experience on which the cost calculations were based for each year. In no event shall an interest rate be less than, nor shall any mortality table require premiums greater than, reasonable amounts warranted under the circumstances. In the case of contributions made to a trust where the employer incurs expenses, not payable out of such contributions, such as trustee's fees, actuary's fees, and other expenses, the employer shall be allowed deductions for such expenses under section 23 (a) to the extent they are ordinary and necessary. A properly weighted retirement age determined from reasonable analyses of the experience of the employees included in the plan may be used as the normal retirement age. Different basic assumptions or premium rates may be used for different classes of risks or different groups where such differences are justified by conditions or required by contract, so long as the results of the application thereof are reasonable and do not cause any discrimination.

§ 19.23 (p) (1) (A)-2 *Contributions of an employer to an employees' pension trust; amounts deductible under clause (i).* If the amount of contributions for the first taxable year that section 23 (p) (1) (A) is applicable does not exceed 5 percent of the compensation otherwise paid or accrued during the taxable year to all the employees covered by the trust, it will not be necessary for the taxpayer for such taxable year to submit actuarial data to show that such amount is reasonably necessary to provide the remaining unfunded cost of past and current service credits to all employees under the plan. The term "compensation otherwise paid or accrued" means all of the compensation paid or accrued except that for which a deduction is allowable under a plan that qualifies under section 165 (a), including a plan that qualifies under section 23 (p) (1) (B). However, the Commissioner will make periodical examinations from time to time, at not less than five-year intervals, and will reduce the amount allowable as a deduction below the 5 percent figure for the years following the taxable year with respect to which the examination is made, if he finds that such percentage is producing contributions in excess of the amount reasonably necessary to provide the remaining unfunded cost of past and current service credits of all employees under the plan.

For the second year and each fifth year thereafter the taxpayer shall submit with

his return a certification by a qualified actuary or the company underwriting the pension of the amount determined to be necessary to provide the remaining unfunded cost of past and current service credits. Such certificate shall be accompanied by appropriate supporting data. If the Commissioner determines that the deduction claimed for the taxable year is excessive, the percentage limitation for future years shall be reduced to such amount as may be determined by the Commissioner. During each future year the amount deductible shall be limited to such lower percentage as has been approved by the Commissioner, and no change will be permitted in such percentage until a subsequent actuarial valuation shows such change to be necessary. Such subsequent valuation may be made at any time by the taxpayer and submitted to the Commissioner.

§ 19.23 (p) (1) (A)-3 *Contributions of an employer to an employees' pension trust; amounts deductible under clause (ii).* The level amount or level percentage of compensation under clause (ii) of section 23 (p) (1) (A) may be determined by any reasonable and generally accepted actuarial method selected by the employer. While the need for actuarial calculations is implicit in clause (ii), the statute leaves the determination of specific methods to regulations to be prescribed by the Commissioner with the approval of the Secretary. Clause (ii) must be construed in the light of its obvious relationship to clauses (i) and (iii) and the interplay of clauses (i), (ii) and (iii). Each employer desiring to fund under clause (ii) shall submit the proposed method to the Commissioner and receive approval of such method before the results will be acceptable. Any method which does not fund cost of past service credits more rapidly than that permitted under clause (iii) will be acceptable, and the approval of the Commissioner will not be necessary in such a case.

If the total costs computed under clause (ii) exceed the amount allowable under clause (i), the amount allowable under clause (ii) will be the excess of such total cost over the amount allowable in clause (i). In other words, if a deduction is claimed under clause (ii), the total amount allowable under both clause (i) and (ii) will be the total cost for the year with respect to either the "level amount" basis or the "level percentage" of payroll basis.

§ 19.23 (p) (1) (A)-4 *Contributions of an employer to an employees' pension trust; amounts deductible under clause (iii).* The basic limitation on deductions for any year under clause (iii) is the sum of the "normal" cost, plus an amount equal to one-tenth of the cost of "past service or other supplementary pension or annuity credits" not provided by such "normal" cost.

"Normal cost" for any taxable year is the cost actuarially determined which would be required during such year to maintain the plan assuming that the plan had been in effect from the beginning of the service of each then included employee and that such costs for prior

years had been paid and all assumptions as to interest, mortality, time of payment, etc. had been fulfilled. Such normal cost may be determined under any reasonable and generally accepted actuarial method and may be expressed either as (a) a level amount or a level percentage of payroll or (b) the total for all of the employees of the single premiums for the unit benefits of each accruing during the year. The method of funding used for determining normal costs must be reasonable and consistent with the provisions of the plan. No method of determining normal cost will be permitted which results in discrimination or manipulation.

Past service or supplementary cost at any time is the amount which would be required at such time to meet all the future retirement annuity benefits provided by the plan which will not be met by the expected payments of normal costs and expected future contributions of employees.

§ 19.23 (p) (1) (A)-5 *Contributions of an employer to an employees' pension trust; deduction of excessive amounts paid in a taxable year.* Any amount paid in a taxable year in excess of the amount deductible in such year under clause (ii) or (iii) shall be deductible under the provisions of clause (iv) in the succeeding taxable years in order of time to the extent of the difference between the amounts paid and deductible in each such succeeding taxable year and the maximum amounts deductible for such year in accordance with the limitations under clause (ii) or (iii), whichever is applicable. Thus, if the normal cost of the plan required the taxpayer to pay under the plan \$100,000 for the taxable year 1942, and he paid \$150,000, he would be allowed a deduction of \$100,000 for 1942, but if the normal cost continued to be \$100,000 for 1943, and he paid in \$75,000 that year, he would be allowed a deduction of \$100,000 for 1943, and he would be allowed to take the remaining \$25,000 in 1944, or for the first succeeding year or years, in which he pays in less than the normal cost for that year.

§ 19.23 (p) (1) (B)-1 *Contributions of an employer toward the purchase of retirement annuities.* Section 23 (p) (1) (B) relates to the deduction of amounts paid by an employer for retirement annuities for his employees. If amounts are contributed by an employer to a pension trust and the trust purchases such annuities, the amounts so contributed are deductible under section 23 (p) (1) (A). In order that an employer's payments for retirement annuities may be deductible under section 23 (p) (1) (B), the annuity contracts must be purchased under a plan that meets the requirements with respect to coverage and discrimination in contributions and benefits set out in section 165 (a) (3), (4), (5), and (6). See §§ 19.165 (a) (3)-1 to 19.165 (a) (4)-2. In the case of an annuity plan in effect on or before September 1, 1942, the annuity plan need not meet the requirements of section 165 (a) (3), (4), (5), and (6) except for taxable years beginning after December 31, 1942. (See section 162 (d) of the Revenue Act of 1942.) In addition, no

deduction will be allowable for any taxable year under section 23 (p) (1) (B) if any refund of premiums which may be made under the annuity contracts is not applied within the taxable year in which received, or within the next succeeding taxable year, toward the purchase of such retirement annuities for the employees covered under the annuity plan. This provision applies whether the refund is made upon the termination of any annuity contract or prior thereto. If the annuity plan is discontinued, any amount refunded shall be applied during the taxable year of the employer in which the refund is made or during his next succeeding taxable year toward the purchase of annuity contracts for all employees covered by the plan, whether or not the rights of such employees are nonforfeitable. Such refund shall be applied equitably, and so far as the amount of refund will permit, to the liability under the plan, including contingent liability, with respect to each included employee. See § 19.165 (a) (2)-1 for similar requirements upon termination of a pension trust. All amounts refunded under an annuity contract shall be considered a return of premiums to the extent that the amounts recovered do not exceed the total premiums paid. Any amounts credited to an employer under an annuity contract toward the payment of premiums then or thereafter due and which are not refunded, are not required to be credited against the premiums due for the current taxable year or the next succeeding taxable year, but may be credited against premiums due for any taxable year. If under the terms of any annuity contract it is possible for refunds of premiums to be made and not applied within the taxable year in which the refund is received or the next succeeding taxable year toward the purchase of such retirement annuities, no deduction will be allowable under section 23 (p) (1) (B). However, section 23 (p) (1) (B) shall be applicable if under the terms of the annuity contract any refunds are required to be made to a trustee, other than the employer, under an irrevocable trust indenture which provides that such refunds shall be used solely for the payment of premiums for the current year or subsequent years, under the annuity contract.

§ 19.23 (p) (1) (C)-1 *Contributions of an employer to a stock bonus or profit-sharing trust.* Section 23 (p) (1) (C) is applicable to contributions of an employer to a stock bonus or profit-sharing trust that meets the requirements of section 165 (a). The contributions to be deductible under this section must be paid in a taxable year of the employer which ends within or with a taxable year of the trust with respect to which the trust is exempt under section 165 (a). Any amount deductible under any of the subdivisions of subparagraph (A) of section 23 (p) (1) is not deductible under subparagraph (C), since such amounts represent contributions to a pension trust and not to a stock bonus or profit-sharing trust. As to the types of contributions deductible under subparagraph (A), see §§ 19.23 (p) (1) (A)-1 to 19.23 (p) (1) (A)-4.

The amount of contributions deductible under section 23 (p) (1) (C) in any taxable year is limited to 15 percent of the compensation otherwise paid or accrued during the taxable year to all of the employees covered by the stock bonus or profit-sharing plan. The term "compensation otherwise paid or accrued" means all of the compensation paid or accrued except that for which a deduction is allowable under a plan that qualifies under section 165 (a). If contributions are made by an employer during a taxable year to two or more stock bonus or profit-sharing trusts, he is limited in his deduction to 15 percent of the compensation otherwise paid or accrued during the taxable year to all of the employees covered by such trusts. If an employer contributes in any taxable year beginning after December 31, 1941, an amount in excess of the maximum amount for which he is allowed a deduction under section 23 (p) (1) (C), such excess shall be deductible in the succeeding taxable years in order of time, but the total amount deductible in any one taxable year shall not exceed 15 percent of the compensation otherwise paid or accrued during such succeeding taxable year to the employees covered by the plan in such year. For example, if an employer pays into a profit-sharing trust during 1943 \$100,000, and he is limited to a deduction of \$60,000 for such year under the 15 percent limitation provision, and he pays in \$70,000 in 1944, although entitled to a deduction of \$100,000 for 1944, if he had paid in that amount, nevertheless he will be allowed a deduction of \$100,000 for 1944. The remaining \$10,000 of the 1943 overpayment not deductible for 1943 or 1944 shall be allowable as a deduction in any succeeding year or years in order of time to the extent that he has not made a contribution of the maximum allowable for such succeeding year or years.

If such contributions are made in any taxable year beginning after December 31, 1941, and such contributions are less than the maximum amount that would have been deductible for such year if contributed, the excess of such maximum amount over the amount actually contributed, or if no amount was contributed, then such maximum amount shall be carried forward and be deductible for the succeeding taxable years, in order of time, but the amount so carried forward shall not be deductible for any taxable year in an amount in excess of 15 percent of the compensation otherwise paid or accrued during such taxable year to the employees covered by the plan. For example, an employer paid into an exempt profit-sharing trust in 1942 \$50,000. 15 percent of the total compensation paid or accrued to the employees covered by the trust, not including the amounts contributed to the trust on behalf of such employees, for such year amounted to \$150,000. For 1943, 15 percent of such compensation for such employees amounted to \$125,000. The employer contributed \$300,000 to such a trust during that year. The amount deductible for 1943 is limited by section 23 (p) (1) (C) to \$225,000: \$125,000 (amount equal to 15 percent of the compensation other-

wise paid in 1943) plus \$100,000 (amount carried forward from 1942, which amount is not in excess of such 15 percent of such compensation).

§ 19.23 (p) (1) (D)-1 *Contributions of an employer under a plan that does not meet the requirements of section 165 (a).* Subparagraph (D) of section 23 (p) (1) covers all cases for which deductions are allowable under section 23 (p) (1) but not allowable under subparagraphs (A), (B), (C) or (F) of such section. No deduction is allowable under section 23 (p) (1) (D) for any contribution paid or accrued by an employer under a stock bonus, pension, profit-sharing, or annuity plan, or for any compensation paid or accrued on account of any employee under a plan deferring the receipt of such compensation, except for the year when paid, and then only to the extent allowable under section 23 (p) (1). See § 19.23 (p) (1)-1. If payments are made under such a plan and the amounts are not deductible under the other subparagraphs of section 23 (p) (1), they are deductible under subparagraph (D) to the extent that individual employees' rights to or derived from such employer's contribution or such compensation are nonforfeitable at the time the contribution or compensation is paid. As to what constitutes nonforfeitable rights of an employee, see § 19.165 (c)-1. If an amount is accrued but not paid during the taxable year, or if paid during the taxable year and the employees' rights are forfeitable at the time the amount is paid, no deduction will be allowed the employer for such amount for such taxable year.

§ 19.23 (p) (1) (F)-1 *Contributions of an employer to two or more employees' trusts, or annuity plans.* Subparagraph (F) of section 23 (p) (1) covers cases where an employer makes contributions during a taxable year beginning after December 31, 1941 either to (a) a pension trust and a profit-sharing or stock bonus trust, or (b) a profit-sharing or stock bonus trust and under an annuity plan, or (c) both pension and profit-sharing or stock bonus trusts and under an annuity plan, and such contributions are made under a plan or plans that meet the requirements of section 165 (a). It does not cover cases where an employer makes contributions to two or more pension trusts or to a pension trust and under an annuity plan or plans. In such cases deductions are determined under subparagraph (A) of section 23 (p) (1) if made under a plan that meets the requirements of section 165 (a) or, if not meeting such requirements, then under subparagraph (D) of such section. Neither is it applicable to a case where there are only two or more stock bonus or profit-sharing trusts. See § 19.23 (p) (1) (C)-1. If no employee is a beneficiary under more than one trust, or a trust and an annuity plan, subparagraph (F) is not applicable.

The amount deductible under subparagraph (F) is limited to 25 percent of the compensation otherwise paid or accrued during the taxable year to the employees covered by the plans. The term

"compensation otherwise paid or accrued" means all of the compensation paid or accrued except that for which a deduction is allowable under a plan that qualifies under section 165 (a). If an employer contributes an amount under such plans in a taxable year beginning after December 31, 1941 in excess of the 25 percent limitation, he shall be allowed deductions for such excess in the succeeding years in order of time but limited in amount in any one year so that the total amount allowable under subparagraph (F) for any one taxable year shall not exceed 30 percent of the compensation otherwise paid or accrued during such taxable year to the employees covered by the plans. For example, if an employer on the calendar year basis contributed during 1942 to pension and profit-sharing trusts amounts equal to 40 percent of the compensation otherwise paid employees covered by the plans, and in 1943 contributed to such trusts an amount equal to 25 percent of such compensation, he would be allowed a deduction for 1943 for the excess for which no deduction was allowable for 1942 plus the amount otherwise allowable for 1943 in an aggregate amount not in excess of 30 percent of the compensation otherwise paid such employees for 1943. If there remained a portion of such excess for which no deduction was allowable for 1943, such portion could be carried over to 1944 and succeeding taxable years, subject to the 30 percent limitation.

(Sec. 162 of the Revenue Act of 1942 (Pub. Law 753, 77th Cong.), and sec. 62 of the Internal Revenue Code (53 Stat. 32; 26 U. S. C. 62).)

[SEAL] NORMAN D. CANN,
Acting Commissioner of
Internal Revenue.

Approved: July 8, 1943.

JOHN L. SULLIVAN,
Acting Secretary of the Treasury.

[F. R. Doc. 43-10994; Filed, July 8, 1943;
11:41 a. m.]

TITLE 32—NATIONAL DEFENSE

Chapter VI—Selective Service System

[No. 193]

REPLACEMENTS

ORDER PRESCRIBING FORMS

By virtue of the provisions of the Selective Training and Service Act of 1940 (54 Stat. 885, 50 U.S.C., Sup. 301-318, inclusive); E.O. 8545, 5 F.R. 3779, E.O. 9279, 7 F.R. 10177, and the authority vested in me by the Chairman of the War Manpower Commission in Administrative Order No. 26, 7 F.R. 10512, I hereby prescribe the following change in DSS forms:

Addition of a new form designated as DSS Form 318,¹ entitled "Replacement Summary," effective immediately upon the filing hereof with the Division of the Federal Register.

Addition of a new form designated as DSS Form 319,¹ entitled "Replacement List," effective immediately upon the filing hereof with the Division of the Federal Register.

¹ Forms filed as part of the original document.

fective immediately upon the filing hereof with the Division of the Federal Register.

Addition of a new form designated as DSS Form 320,¹ entitled "Replacement Schedule Title Sheet," effective immediately upon the filing hereof with the Division of the Federal Register.

The foregoing additions shall become a part of the Selective Service Regulations effective immediately upon the filing hereof with the Division of the Federal Register.

LEWIS B. HERSHEY,
Director.

JULY 3, 1943.

[F. R. Doc. 43-10963; Filed, July 7, 1943;
3:54 p. m.]

[Amendment 161, 2d Ed.]

PART 611—DUTY AND RESPONSIBILITY TO REGISTER

NONDECLARANT ALIEN NOT RESIDING IN UNITED STATES

By virtue of the provisions of the Selective Training and Service Act of 1940 (54 Stat. 885, 50 U.S.C. Sup. 301-318, inclusive); E.O. No. 8545, 5 F.R. 3779, E.O. No. 9279, 7 F.R. 10177, and the authority vested in me by the Chairman of the War Manpower Commission in Administrative Order No. 26, 7 F.R. 10512, Selective Service Regulations, Second Edition, are hereby amended in the following respect:

1. Amend § 611.13 to read as follows:

§ 611.13 *When a nondeclarant alien is not residing in the United States.* (a) A male alien who is now in or hereafter enters the United States who has not declared his intention to become a citizen of the United States is not "a male person residing in the United States" within the meaning of section 2 or section 3 of the Selective Training and Service Act of 1940, as amended; provided he has in his personal possession an official document issued pursuant to authorization of or described by the Director of Selective Service which identifies him as a person not required to present himself for and submit to registration and provided:

(1) He is a diplomatic representative, a technical attaché of a foreign embassy or legation, a consul general, a consul, a vice consul, or a consular agent of a foreign country; or

(2) He is an employee of a foreign embassy, legation, or consulate and a national of the country employing him who has been notified to the Department of State; or

(3) He is a full-time official or employee of a foreign government and a national of the country employing him, who has been notified to the Department of State; provided that at the time he is notified to the Department of State, a proper representative of his government advises and after investigation the Department of State and the Director of Selective Service agree that he is in fact not residing in the United States; or

(4) He is a dependent male child of any person described in subparagraph (1), (2), or (3) of this paragraph; or

(5) He is a member and in the active service of the armed forces of a cobelligerent or a neutral country; or

(6) He has entered or hereafter enters the United States in a manner prescribed by its laws and does not remain in the United States after May 16, 1942, or for more than 3 months following the date of his entry, whichever is the later; or

(7) He has, within the time prescribed and in the manner provided in § 611.21, filed with the local board with which he is registered, or if he is not registered, with the local board having jurisdiction over the area in which he is located, an Alien's Application for Determination of Residence (Form 302), together with an Alien's Personal History and Statement (Form 304), and such application is either pending or has resulted in the issuance by the local board of an Alien's Certificate of Nonresidence (Form 303) which has not expired; or

(8) He is an individual designated by the Director of Selective Service as not required to present himself for and submit to registration; or

(9) He is within a group of individuals described by the Director of Selective Service as not required to present themselves for and submit to registration.

2. The foregoing amendment to the Selective Service Regulations shall be effective immediately upon the filing hereof with the Division of the Federal Register.

LEWIS B. HERSHEY,
Director.

JULY 6, 1943.

[F. R. Doc. 43-10986; Filed, July 8, 1943;
10:39 a. m.]

Chapter IX—War Production Board

AUTHORITY: Regulations in this subchapter issued under P.D. Reg. 1, as amended, 6 F.R. 6680; W.P.B. Reg. 1, 7 F.R. 561; E.O. 9024, 7 F.R. 329; E.O. 9040, 7 F.R. 527; E.O. 9125, 7 F.R. 2719; sec. 2 (a); Pub. Law 671, 76th Cong., as amended by Pub. Laws 89 and 507, 77th Cong.

PART 1130—ELECTRICAL APPLIANCES

[General Limitation Order L-65, as Amended July 8, 1943]

§ 1130.1 *General Limitation Order L-65—(a) Definitions.* For the purposes of this order:

(1) "Electrical appliances" means only those appliances listed on Schedule A of this order which have as functional parts, electrical heating units (of any wattage), or which are powered by an electrical vibrator or electrical fractional horsepower motor.

(2) "Heating unit" means any electric heating unit designed primarily for use in an electrical appliance or in a domestic type electric range.

(3) "Electrical resistance material" means material in the form of ribbon or wire to be incorporated in heating units, in which either nickel or chromium or both, are used to create electrical resistance for the development of heat.

(4) "Manufacturer" means any person engaged in the business of manufacturing or assembling any heating units, electrical appliances or parts for such appliances, including a person who assembles parts of an electrical appliance for sale in knock-down form.

(5) "Distributor" means any person engaged in the business of transferring heating units, electrical appliances or

parts for such appliances to his retail outlets or to other dealers.

(6) "Dealer" means any person engaged in the business of transferring or repairing heating units, electrical appliances or parts for such appliances to or for ultimate consumers.

Any person who acts in more than the single capacity of manufacturer, distributor or dealer as defined in paragraphs (a) (4), (a) (5) and (a) (6) of this order shall for the purposes of this order be deemed a manufacturer, distributor or dealer, depending upon the capacity in which he acts in each specific transaction.

(7) "Preferred order" means any purchase order, contract or subcontract for delivery to or for the account of the Army or Navy of the United States, the United States Maritime Commission or the War Shipping Administration.

(8) "Repair or replacement part" means any heating unit for a domestic electric range or any heating unit or other part for an electrical appliance when such heating unit or part is not produced for use in the manufacture or assembly of any new electrical appliance or new domestic electric range.

(9) "Current-carrying parts" include only the following parts: Heating units, thermostats and temperature controls, relays, lead-in and connection wires, switches, terminals, fuses, receptacles and parts of motors which conduct electric current, but shall not include cord sets.

(b) *General restrictions on production.* (1) On and after June 17, 1943, no manufacturer shall produce any new electrical appliance (or parts thereof) other than repair or replacement parts, except:

(i) The following new electrical appliances (or parts thereof) may be produced in fulfillment of preferred orders: Coffee makers, flat irons, air heaters, water heaters, and commercial or heavy duty equipment of the following types: broilers, food choppers, food mixers, food grinders, food servers, food slicers, fry kettles, griddles, hotplates, juicers, ovens, ranges, toasters, urns and vegetable peelers.

(ii) During the period beginning June 17, 1943, and ending September 30, 1943, inclusive, and during each three months period thereafter, a manufacturer may produce for other than preferred orders as specified in paragraph (b) (1) (i) above, no more units of any of the following types of new electrical appliance (or parts thereof) than 10% of the number of units of that particular electrical appliance (or parts thereof) produced by him during 1940: Commercial or heavy duty equipment of the following types: broilers, food choppers, food mixers, food grinders, food servers, food slicers, fry kettles, griddles, hotplates, juicers, ovens, ranges, toasters, urns and vegetable peelers; *Provided*, that no manufacturer shall produce any units of any type of new electrical appliance (or parts thereof) listed in this paragraph (ii) if such production will result in an accu-

mulation of inventory of that particular type of new electrical appliance (or parts thereof) greater than 15% of the number of units of that particular electrical appliance (or parts thereof) produced by him during 1940.

(2) On and after June 17, 1943, no manufacturer shall use copper or copper base alloys in the production of any new electrical appliances, or parts thereof (whether or not in fulfillment of preferred orders) specified in paragraph (b) (1) of this order, except for such minimum amounts as are necessary for the conduction of electric current or essential to the proper functioning of parts.

(c) *Restrictions on transfer of new electrical appliances.* On and after June 17, 1943, no manufacturer shall transfer the physical possession of or title to any new electrical appliance manufactured after that date, except

(1) In fulfillment of preferred orders.
(2) Pursuant to specific authorization of the War Production Board on Form PD-556 pursuant to an application filed

on said Form. Form PD-556 may be obtained from the nearest regional or district office of the War Production Board and shall be submitted in quadruplicate, according to the following instructions:

(i) Under section I, supply the name and address of the manufacturer and supplier of the equipment if the application is submitted by anyone other than the appliance manufacturer;

(ii) Under section II (a), supply a complete description of the electrical appliance, manufacturer's model designation and size or capacity;

(iii) Under section II, do not fill in (b), (c) and (d).

(iv) Answer all applicable questions on the form except Questions 6, 7 and 8 in section III.

(d) *Repair or replacement parts.* (1) Except in fulfillment of preferred orders, on and after June 17, 1943, no manufacturer shall use copper or copper base alloys in the production of any repair or replacement parts, other than the specific parts listed on the following table, or any part thereof:

Type of equipment	Repair or replacement parts for which copper or copper base alloys are permitted
Air heaters ----- Commercial permanent wave equipment and commercial hair driers.	Current-carrying parts. Current-carrying parts, other than copper or copper base alloy disposable grids for permanent wave equipment.
Flat irons -----	Cord sets pursuant to paragraph (d) (3) of this order and current-carrying parts.
Commercial or heavy duty equipment of the following types: broilers, food choppers, food mixers, food grinders, food servers, food slicers, fry kettles, griddles, hotplates, juicers, ovens, ranges, toasters, urns and vegetable peelers.	Current-carrying parts and motor bearings where the use of other material is impracticable.
Heating units for domestic electric ranges----	Current-carrying parts.
Hotplates and disc stoves-----	Current-carrying parts.
Roasters -----	Current-carrying parts.
Water heaters -----	Current-carrying parts and immersion units.

(2) On and after June 17, 1943, no manufacturer shall use copper or copper base alloys in the production of repair and replacement parts in fulfillment of preferred orders, except for such minimum amounts necessary for the conduction of electric current or essential to the proper functioning of parts.

(3) On and after June 17, 1943, no manufacturer shall produce any replacement cord sets except for flat irons. Replacement cord sets produced for flat irons shall conform to the following specifications: The cord shall be of a quality which tests 3,000 or more cycles in flexure and shall be not more than 6 feet in length; plugs and caps shall be so constructed that they can be readily dismantled and reassembled for repair purposes. During the period beginning June 17, 1943, and ending December 31, 1943, and during each six month period thereafter, no manufacturer shall produce more replacement cord sets for flat irons than 25% of the number of such replacement cord sets produced by him during the year 1940.

(4) On and after June 17, 1943, no manufacturer shall produce any repair or replacement parts (other than replace-

ment cord sets for flat irons) if he has, or as a result of such production will have, more parts of such type in his inventory than the number of parts of such type which he sold during the preceding six calendar months.

(5) Except in fulfillment of preferred orders, on and after June 17, 1943, no manufacturer or distributor shall transfer any repair or replacement parts unless a similar used part has been delivered to him in exchange therefor, or unless he has been informed that a similar used part is being held or will be secured by the dealer or distributor to whom the new part is being transferred, or has been disposed of in accordance with this paragraph. The used parts shall be held subject to disposition at the direction of the manufacturer or distributor who transferred the new part. If no such direction is given within 60 days, the person holding the used part shall promptly dispose of it through regular scrap channels.

(e) *Restriction on use or transfer of electrical resistance material.* On and after June 17, 1943, no manufacturer shall use in the production of heating units or transfer for any purpose what-

soever, any electrical resistance material reported by him in columns 4 and 8 of Form PD-370 prior to September 30, 1942, except pursuant to specific authorization of the War Production Board on Form PD-556 pursuant to an application filed on said Form.

(1) When filing Form PD-556 as an application to use electrical resistance material in the production of heating units, answer all applicable questions except section I, Columns (b) and (c) in section II, and questions 4, 6, 7 and 8 in section III.

(2) When filing Form PD-556 as an application for the transfer of resistance material, answer all applicable questions except Columns (b) and (c) in section II, and Questions 4, 6, 7 and 8 in section III. The unit of measure in each case, under Column (d) of section II shall be pounds.

(f) *Inventory restrictions.* No manufacturer shall accumulate for use in the manufacture of electrical appliances, heating units, or repair or replacement parts, any inventories of raw materials, semi-processed materials or finished parts in quantities in excess of the minimum amount necessary to maintain production as permitted by this order.

(g) *Applicability of other orders.* In so far as any other order heretofore or hereafter issued by the Office of Production Management or the War Production Board limits the use of any material in the production of electrical appliances, heating units, or repair or replacement parts to a greater extent than the limits imposed by this order, the provisions of such other order shall govern unless otherwise specified therein.

(h) *Applicability of regulations.* This order and all transactions affected thereby are subject to all applicable provisions of the regulations of the War Production Board, as amended from time to time.

(i) *Reports.* Every manufacturer affected by this order shall execute and file Form PD-655 with the War Production Board, Washington, D. C., Ref.: L-65, on or before the 10th day following the close of each calendar month.

(j) *Appeals.* Any appeal from the provisions of this order should be made on Form PD-500.

(k) *Violations.* Any person who willfully violates any provision of this order, or who, in connection with this order, willfully conceals a material fact or furnishes false information to any department or agency of the United States is guilty of a crime, and upon conviction may be punished by fine or imprisonment. In addition, any such person may be prohibited from making or obtaining further deliveries of, or from processing or using, material under priority control and may be deprived of priorities assistance.

(l) *Communications.* All reports required to be filed hereunder and all communications concerning this order shall, unless otherwise directed, be addressed to the War Production Board, Consum-

ers Durable Goods Division, Washington, D. C., Ref.: L-65.

Issued this 8th day of July 1943.

WAR PRODUCTION BOARD,
By J. JOSEPH WHELAN,
Recording Secretary.

SCHEDULE A

NOTE: "Dehydration devices (domestic)," "Food dehydration equipment (domestic)" revoked July 8, 1943.

The following is the list of electrical appliances specified in paragraph (a) (1) of this order:

Air Heaters (except as covered by L-107 and L-158)
Aquarium Heaters
Baking Ovens
Barbecue Machines
Biscuit and Muffin Bakers
Blankets
Bottle Warmers
*Bread Slicers (except as covered by L-83)
Bread Toasters (except as covered by L-182)
Broilers
Casseroles
Chafing Dishes
Choppers, food and meat
Cigar and Cigarette Lighters
Clothes Dryers
Coffee Makers
Coffee Mills
Coffee Roasters
Commercial Cooking and Food and Plate Warming Equipment
Corn Poppers
Curling Irons
*Dishwashing Equipment (domestic)
Double Boilers
Doughnut Cookers
Dry Shavers
Egg Boilers
Face and Hand Dryers
Fan Type Heaters (except as covered by L-107 and L-158)
Faucet Heaters
Flat Irons
Fly Screens and Traps
Fireplaces
Food Choppers and Slicers
Food Conveyance Equipment
Food Cooking Equipment
Food Grinders
*Food Mixers
*Food Preparation Machinery
Food Servers
Fry Kettles
Griddles
Grills
Hair Clippers
Hair Dryers
Heating Pads
Hedge Clippers
Hotplates and Disc Stoves
Ice Cream Freezers, Domestic
**Immersion Heaters
*Juice Extractors
Knife Sharpeners and Grinders
Massage Vibrators
*Meat, Fish and Bone Cutters
Neckwear and Trousers Pressers
Ovens (except as covered by L-182)
Peanut Roasters
Percolators
Permanent Wave Equipment
Popcorn Machinery
Portable Air Heaters
Pyrographic Pencils
Radiant Heaters

*Only those using a fractional horsepower motor.

**Except for industrial applications.

Ranges, Commercial (except as covered by L-182)
Roasters
Roasting Ovens
Sandwich Toasters
Soup Cookers
Steak and Meat Tenderizing Equipment
Steam Tables
**Steamers
Stock Pots
**Strip Heaters
Table Stoves
Tea Kettles
**Unit Heaters
Urns
Vibrators
**Vane Heaters
Waffle Irons
Water Heaters (except as covered by L-185)

[F. R. Doc. 43-10983; Filed, July 8, 1943;
10:43 a. m.]

PART 3026—PETROLEUM PRODUCTS

[Preference Rating Exclusion Order M-201 as Amended July 8, 1943¹]

The fulfillment of the requirements for the defense of the United States has created a shortage in certain petroleum products which will result, in certain areas, in a shortage in the supply of such petroleum products for defense, for private account and for export; and the following order is deemed necessary and appropriate in the public interest and to promote the national defense:

§ 3026.1 *Preference Rating Exclusion Order M-201—(a) Applicability of priorities regulations.* This order and all transactions affected thereby are subject to the applicable provisions of any priorities regulation issued by the War Production Board, as amended from time to time.

(b) *Definitions.* (1) "Person" means any individual, partnership, association, business trust, corporation, governmental corporation or agency or any organized group of persons, whether incorporated or not.

(2) "Petroleum" means petroleum, petroleum products and associated hydrocarbons, including, but not limited to, natural gas.

(3) "Restricted products" means those products of petroleum which may from time to time be specified in Exhibit A hereof and which are not excepted, in whole or in part, from the provisions of this order by Exhibit B hereof.

(c) *Exclusion of restricted products from certain provisions of priorities regulations and orders.* (1) Notwithstanding the provisions of any regulation, order, direction or certificate heretofore issued by the War Production Board or the Office of Production Management, deliveries of restricted products may be made by any person to any person for any purpose without regard to any preference rating assigned to the purchase, sale or delivery of such restricted products. No person shall require the application of a preference rating assigned by any regu-

¹ Exhibits A and B amended July 8, 1943.

lation, order, direction or certificate to the purchase, sale or delivery of restricted products and, except as provided in paragraph (c) (2) hereof, no such purchase, sale or delivery of restricted products shall be deemed to bear any preference rating whatsoever.

(2) No preference rating shall be assigned to any purchase, sale or delivery of restricted products (other than to a purchase, sale or delivery of fuel oil for use in ocean-going vessels) by any regulation, order, direction or certificate hereafter issued by or under the authority of the War Production Board, except by or pursuant to a regulation or order hereafter issued by the War Production Board specifically assigning the rating and excepting the transaction from the provisions of this order.

(d) *Excepted products.* The provisions of this order do not apply to any product of petroleum specified in Exhibit B hereof.

(e) *Applications and communications.* Applications for a specific assignment of a preference rating and exception from the provisions of this order shall be made on Form PD-1A accompanied by a letter in triplicate stating the reasons for such exception. Any such application shall be addressed to the Petroleum Administration for War, South Interior Building, Washington, D. C., Ref: M-201. All communications concerning this order shall be similarly addressed.

(f) *Violations.* Any person who willfully violates any provision of this order or who willfully furnishes false information to the War Production Board in connection with this order is guilty of a crime, and upon conviction may be punished by fine or imprisonment. In addition, any such person may be prohibited from making or obtaining further deliveries of, or from processing or using material under priority control and may be deprived of priorities assistance by the War Production Board.

(g) Section 1115.2 *Preference Rating Exclusion Order M-144* is hereby revoked.

Issued this 8th day of July 1943.

WAR PRODUCTION BOARD,
By J. JOSEPH WHELAN,
Recording Secretary.

EXHIBIT A

NOTE: Exhibit A amended in its entirety July 8, 1943.

The following are specified restricted products.

(1) Liquefied petroleum gas: propane, propylene, butanes, butenes, or any combination or dilution thereof commonly known as liquefied petroleum gas.

(2) Aviation gasoline: any liquid fuel (including components thereof), except Diesel fuel, used for aircraft propulsion which meets current provisional or permanent United States Army or Navy specifications for aircraft fuels.

(3) Motor fuel: any liquid fuel (including components thereof) suitable for use in the propulsion of motor vehicles or motor boats.

(4) Naphtha: any liquid petroleum fraction or derivative commonly known as naphtha, including that cut of gasoline or kerosene classified as naphtha: *Provided*, That the term naphtha shall not include any toluene fraction of Kauri-butanol value of 85 Kauri-butanol number or higher, or any aromatic

petroleum solvent, as defined in General Preference Order M-150, as amended.

(5) Insecticide base: any liquid petroleum fraction or derivative used as or suitable for use as a base or carrier for the active chemical ingredients of an insecticide, germicide or deodorant.

(6) Fuel oil: any liquid petroleum fraction or derivative commonly known as fuel oil, including grades No. 1, 2, 3, 4, 5, or 6, Bunker "C" fuel oil, Diesel fuel, kerosene, range oil, gas oil and any other liquid petroleum product used for the same purpose as the above designated grades.

(7) Lubricating oil: any liquid petroleum fraction or derivative regardless of the extent processed, (1) which is used for or is suitable for lubrication, including, but not limited to, cutting, drawing, processing, soluble, transformer and white oils, and (2) which does not contain in excess of 50% by weight of additives or compounds.

(8) Lubricating grease: any lubricant manufactured from petroleum and a soap, organic salt or ester of any fatty oil or fatty acid.

(9) Asphalt: asphalt of petroleum origin and all asphaltic products of petroleum origin, including road oils.

(10) Petroleum wax: any solid hydrocarbon mixture commonly known as paraffin wax (fully refined, semi-refined, or crude scale) or micro-crystalline wax (amorphous wax, petrolatum wax), or any combination of these, regardless of the extent processed.

(11) Petrolatum: any semi-solid hydrocarbon mixture, plastic and unctuous, commonly known as petrolatum or petroleum jelly, regardless of the extent processed.

EXHIBIT B

NOTE: Exhibit B amended July 8, 1943.

The following are specified excepted products:

(None, as of July 8, 1943.)

[F. R. Doc. 43-10984; Filed, July 8, 1943; 10:34 a. m.]

PART 3283—DOMESTIC FOOD DEHYDRATORS [General Limitation Order L-308]

The fulfillment of requirements for the defense of the United States has created a shortage in the supply for defense, for private account or for export of iron and steel and other critical materials used in the production of domestic food dehydrators; and the following order is deemed necessary and appropriate in the public interest and to promote the national defense:

§ 3283.1 *General Limitation Order L-308*—(a) *Definitions.* For the purposes of this order:

(1) "Domestic food dehydrator" means a self-contained food dehydrating unit designed for home use consisting of a cabinet, fan or blower, a thermostat and a source of heat provided by either a heating element, light bulbs or fuel burning device and constructed so that temperature, humidity and air-flow are controlled.

(2) "Manufacturer" means any person engaged in the manufacture, fabrication or assembly of domestic food dehydrators other than for personal use, or experimental purposes, except schools and educational institutions manufacturing domestic food dehydrators for educational purposes.

(3) "Produce" means to process, fabricate, work on or assemble.

(b) *General restrictions.* (1) On or after July 8, 1943, no manufacturer shall produce any domestic food dehydrators except approved domestic food dehydrators as authorized by the War Production Board.

(2) Each manufacturer desiring to produce domestic food dehydrators under this order shall file with the War Production Board a letter of application pursuant to the instructions contained in Form WPB-2853, which form may be obtained from the War Production Board, Consumers Durable Goods Division.

(3) The War Production Board will notify each manufacturer of the individual authorization granted pursuant to this paragraph, by inclusion of such manufacturer's name and the approved number of units on Schedule A attached to this order. Such authorization will constitute approval of the domestic food dehydrator described in the manufacturer's application.

(4) All of the domestic food dehydrators authorized and approved for production under this order must be completed before September 1, 1943.

(c) *Statement of policy.* The production of domestic food dehydrators is directly related to the war time problem of preservation and distribution of food supplies. It is an emergency program which requires the completion of a maximum of 100,000 dehydrators prior to September 1, 1943. In the assignment of production quotas the War Production Board shall take into consideration:

(1) The amount of controlled materials involved in the manufacturer's proposed domestic food dehydrators.

(2) Other critical raw materials or fabricated parts.

(3) The raw materials and fabricated parts obtained from stocks available.

(4) The recommendation of the Office of Production Research and Development as to the performance of the dehydrators.

(5) The recommendation of the Department of Agriculture.

(6) The recommendations of the Smaller War Plants Corporation as to the distress condition of the manufacturer.

(7) The labor and transportation situation in the area where the plant of each applicant is located.

(8) The proposed selling price.

(9) Such other factors the War Production Board shall deem appropriate.

(d) *Inventories.* (1) No manufacturer authorized to produce domestic food dehydrators shall place an order for or accept delivery of any raw materials, semi-processed materials or fabricated parts in excess of the quantities necessary to complete his approved production quota.

(2) No manufacturer shall accumulate for the use and production of domestic food dehydrators under this order, inventories of raw materials, semi-processed materials or finished parts in excess of the minimum necessary to

maintain production at the rate permitted.

(e) *Applicability of other orders and regulations.* This order and all transactions affected thereby are subject to all applicable regulations of the War Production Board. In so far as any other order of the War Production Board limits the use of any material in the production of domestic food dehydrators to a greater extent than the limits imposed by this order, the restrictions of such other order shall govern unless otherwise specified therein.

(f) *Violations.* Any person who willfully violates any provision of this order, or who, in connection with this order, willfully conceals a material fact or furnishes false information to any department or agency of the United States, is guilty of a crime, and upon conviction may be punished by fine or imprisonment. In addition, any such person may be prohibited from making or obtaining further deliveries of, or from processing or using, material under priority control and may be deprived of priorities assistance.

(g) *Appeal.* Any appeal from the provisions of this order, or of any schedule issued pursuant thereto, should be made on Form WPB-1477 (formerly PD-500), filed with the War Production Board.

(h) *Communications.* All reports required to be filed hereunder, and all communications concerning this order shall, unless otherwise directed, be addressed to the War Production Board, Consumers Durable Goods Division, Washington, D. C., Ref: L-308.

Issued this 8th day of July 1943.

WAR PRODUCTION BOARD,
By J. JOSEPH WHELAN,
Recording Secretary.

SCHEDULE A

APPROVED PRODUCTION SCHEDULE

	Number of domestic food dehydrators
Bailey Lumber Co., Bluefield, West Va.	10,000
Beckett Electric Co., Air-O-Line Division, Dallas, Tex.	2,200
Burdick Baron Co., Dallas, Tex.	1,000
Burt Co., Denver, Colo.	500
Climax Machinery Co., Indianapolis, Ind.	1,000
H. Conrad Manufacturing Co., Minneapolis, Minn.	3,000
Edwards Cabinet Shop, East Point, Ga.	500
Electromaster, Incorporated, Detroit, Mich.	1,500
Folding Carrier Co., Oklahoma City, Okla.	1,000
General Electric Company, Bridgeport, Conn.	18,000
F. B. Hicks, Cambridge, Mass.	1,300
Houston Ready Cut House, Houston, Tex.	5,000
O. W. Ketcham Co., Crum Lynne, Pa.	1,000
Koch Refrigerating Co., Inc., Kansas City, Mo.	1,000
Libman Spanjer Corporation, New York, N. Y.	500
Lester Industries, Lester, Pa.	2,500
Frank Lyon Co., Little Rock, Ark.	2,000
Macon Cabinet Works, Inc., Macon, Ga.	500
Metropolitan Device, Brooklyn, N. Y.	7,500
Nachegee Manufacturing Co., Grand Rapids, Mich.	3,000

No. 135—3

SCHEDULE A—Continued

APPROVED PRODUCTION SCHEDULE—continued

	Number of domestic food dehydrators
Noblitt-Sparks Industries, Inc., Columbia, Ind.	8,500
Oxford Cabinet Co., Oxford, Pa.	1,500
Pierce Phelps, Philadelphia, Pa.	7,500
Refrigeration Corporation of America, New York, N. Y.	3,000
Rome Builders Supply Co., Rome, Ga.	500
St. Louis Furniture Workers Ass'n., St. Louis, Mo.	500
A. J. Stephens & Co., Kansas City, Mo.	500
Stewart Warner, Chicago, Ill.	1,000
Sunroc Refrigerating Co., Glenn Ridge, Pa.	1,500
Tennessee Valley Associates, Nashville, Tenn.	1,000
G. A. Tye & Sons, Americus, Ga.	500

[F. R. Doc. 43-10985; Filed, July 8, 1943; 10:34 a. m.]

Chapter XI—Office of Price Administration

PART 1340—FUEL

[RPS 88, Amdt. 114]

PETROLEUM AND PETROLEUM PRODUCTS

A statement of the considerations involved in the issuance of this amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.*

In § 1340.159 (c) (1), two unnumbered paragraphs are added after the words "Crude petroleum".

(1) *Crude petroleum.* If a contract was in effect on October 1, 1941 for the purchase of crude petroleum at the receiving tank at a price in excess of the lowest posted price as of October 1, 1941 for the given pool applicable to such production or for the purchase of crude petroleum at a point other than at the receiving tank at a price in excess of such posted price, and if a specific maximum price has been established for crude petroleum produced at such pool under § 1340.159 (c); then the maximum price at the receiving tank or at such other point for the production covered by the contract, or any renewal of such contract, or a new contract between the same buyer and seller concerning the same production, shall be the sum of the contract price and the difference between the specific price as set out in § 1340.159 (c) and the lowest posted price as of October 1, 1941.

Where contracts of the type described above were in effect on October 1, 1941, duly authenticated copies of such contracts shall be filed by the purchaser with the Petroleum Branch of the Office of Price Administration at Washington, D. C. within thirty days after the effective date of this amendment, unless copies of said contracts have heretofore been filed with the Office of Price Administration.

This amendment shall become effective July 13, 1943.

*Copies may be obtained from the Office of Price Administration.

†8 F.R. 3718.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871)

Issued this 7th day of July 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-10940; Filed, July 7, 1943; 12:14 p. m.]

PART 1351—FOOD AND FOOD PRODUCTS

[Rev. MPR 238, Amdt. 6]

FIXED MARK-UP REGULATION FOR SALES OF CERTAIN FOOD PRODUCTS AT RETAIL

A statement of the considerations involved in the issuance of this amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.*

Revised Maximum Price Regulation No. 238 is amended in the following respects:

1. In sections 1 (b), 1 (b) (2), 1 (b) (3), 1 (b) (4), 3, 5, 14, 16, 18, 21 (b) (1), 22, and 26, and in Ap. endix A, the word "group" is substituted for the word "class", "groups" is substituted for "classes", "Group" is substituted for "Class", and "Groups" is substituted for "Classes" wherever used.

2. Section 1 (b) (1) is amended to read as follows:

(1) Group 1: "Independent" retail stores with "annual gross sales" of less than \$50,000. A retail store shall be an "independent" retail store if it is not one of 4 or more stores under one ownership whose combined "annual gross sales" are \$500,000 or more.

3. Section 8 is amended to read as follows:

Sec. 8. *How a retailer must post his group.* At all times, a retailer must have the group his store is in under this regulation posted on a sign reading "OPA-1", "OPA-2", "OPA-3", or "OPA-4", whichever his store is, or on a sign which the Office of Price Administration may furnish, so that it can be clearly seen by his customers; except that if under any order issued under General Order No. 51 a retailer is allowed to post the sign of another group, he may do so.

This amendment shall become effective July 13, 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871; E.O. 9328, 8 F.R. 4681)

Issued this 7th day of July 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-10942; Filed, July 7, 1943; 12:15 p. m.]

PART 1351—FOOD AND FOOD PRODUCTS

[Rev. MPR 268, Amdt. 5]

SALES OF CERTAIN PERISHABLE FOOD COMMODITIES AT RETAIL

A statement of the considerations involved in the issuance of this amendment, issued simultaneously herewith,

*8 F.R. 6125, 6424, 7661, 7766.

*8 F.R. 6129, 7116, 7661, 7592.

has been filed with the Division of the Federal Register.*

Revised Maximum Price Regulation No. 268 is amended in the following respects:

1. In sections 1 (b), 1 (b) (2), 1 (b) (3), 1 (b) (4), 3 (a) (1), 3 (a) (3), 12, 16, 17, 20 (b) (1), 21 and 25, and in Appendix A, the word "group" is substituted for the word "class", "groups" is substituted for "classes", "Group" is substituted for "Class", and "Groups" is substituted for "Classes" wherever used.

2. Section 1 (b) (1) is amended to read as follows:

(1) Group 1: "Independent" retail stores with "annual gross sales" of less than \$50,000. A retail store shall be an "independent" retail store if it is not one of 4 or more stores under one ownership whose combined "annual gross sales" are \$500,000 or more.

3. Section 3 (d) is amended to read as follows:

(d) Stores under one ownership pricing from a central point may calculate their maximum prices based on the "net cost" of purchases during the 7 days preceding Tuesday of each week. Those prices must not be put into effect before the following Thursday.

4. The head-note of section 5 is amended to read as follows:

SEC. 5. *How a retailer must post his maximum prices and group.*

5. Section 5 (b) is amended to read as follows:

(b) *Group.* At all times a retailer must have the group his store is in under this regulation posted on a sign reading "OPA-1", "OPA-2", "OPA-3", or "OPA-4", whichever his store is, or on a sign which the Office of Price Administration may furnish, so that it can be clearly seen by his customers; except that if under any order issued under General Order No. 51 a retailer is allowed to post the sign of another group, he may do so.

This amendment shall become effective July 13, 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871; E.O. 9328, 8 F.R. 4681)

Issued this 7th day of July 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-10941; Filed, July 7, 1943; 12:15 p. m.]

PART 1364—FRESH, CURED AND CANNED MEAT AND FISH PRODUCTS
[MPR 336,¹ Amdt. 7]

RETAIL CEILING PRICES FOR PORK CUTS AND PROCESSED MEAT PRODUCTS

A statement of the considerations involved in the issuance of this amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.*

*Copies may be obtained from the Office of Price Administration.

¹ 8 F.R. 2859, 4253, 5317, 5634.

Maximum Price Regulation No. 336 is amended in the following respects:

1. In sections 1, 2 (a), 2 (c), 13, 14, 16, 19 and 20, the word "group" is substituted for the word "class", "groups" is substituted for "classes", "Group" is substituted for "Class", and "Groups" is substituted for "Classes" wherever used.

2. Section 2 (d) is amended to read as follows:

(d) Your store is a chain store if it is one of 4 or more stores owned by one person which have combined annual gross sales of \$500,000 or more. If you are in doubt whether your store is in "Group 1 and 2", consult the directions given in sections 11, 12 and 13.

3. Section 12 (b) (1) is amended to read as follows:

(1) If you sell foods in a retail store in which more than one retailer sells a complete line of the same general class of food, you will be treated as operating a separate retail store of your own and you must find its group by using your own separate sales.

This amendment shall become effective July 13, 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871, E.O. 9328; 8 F.R. 4681)

Issued this 7th day of July 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-10944; Filed, July 7, 1943; 12:17 p. m.]

PART 1364—FRESH, CURED AND CANNED MEAT AND FISH PRODUCTS
[MPR 355,¹ Amdt. 8]

RETAIL CEILING PRICES FOR BEEF, VEAL, LAMB AND MUTTON CUTS AND ALL VARIETY MEATS AND EDIBLE BY-PRODUCTS

A statement of the considerations involved in the issuance of this amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.*

Maximum Price Regulation No. 355 is amended in the following respects:

1. In sections 1, 2 (c), 14 (a), 15, 16, 18, 22 and 28, the word "group" is substituted for the word "class", "groups" is substituted for "classes", "Group" is substituted for "Class" and "Groups" is substituted for "Classes" wherever used.

2. Section 2 (a) is amended to read as follows:

(a) You will find your ceiling prices for each grade of beef, veal, lamb and mutton cuts on your "OPA List of Ceiling Prices for Beef, Veal, Lamb and Mutton—Fresh, Frozen or Cured" (Article III, section 22). A copy of the list for each kind of meat, variety meat and edible by-product for your zone and group may be obtained from your local war price and rationing board or from your district office of Price Administration Office. If

¹ 8 F.R. 4423, 4922, 6214, 6428, 7199.

any store had a 1942 total sales volume of \$250,000 or more, and is one of a "chain store" organization which had a combined total sales volume for all stores of \$40,000,000 or more during 1942, the ceiling prices for each grade of beef, veal, lamb and mutton cuts applicable to such store shall be 10% lower, adjusted to the nearest cent, than the ceiling prices established herein for Group 3 and 4 stores.

3. Section 2 (d) is amended to read as follows:

(d) Your store is a "chain store" if it is one of four or more stores owned by one person which had a combined total sales volume for all stores of \$500,000 or more during 1942. If you are in doubt whether your store is in "Group 1 and 2" consult the directions given in sections 13, 14 and 15.

4. Section 14 (b) (1) is amended to read as follows:

(1) If you sell foods in a retail store in which more than one retailer sells a complete line of the same general class of food, you will be treated as operating a separate retail store of your own, and you must find your group by using your own separate sales.

5. Section 14 (b) (2) is amended to read as follows:

(2) If you sell food in a retail store in which there are other food retailers, but none of whom sells a complete line of the same general class of food, you must find your group by taking the combined annual gross sales of all the food retailers in that store.

This amendment shall become effective July 13, 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871; E.O. 9328, 8 F.R. 4681)

Issued this 7th day of July 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-10945; Filed, July 7, 1943; 12:17 p. m.]

PART 1364—FRESH, CURED, AND CANNED MEAT AND FISH PRODUCTS
[MPR 418]

FRESH FISH AND SEAFOOD

In the judgment of the Price Administrator, it is necessary in order to effectuate the purposes of the Emergency Price Control Act of 1942, as amended, and Executive Orders Nos. 9250 and 9328, that maximum prices be established for the sale by producers and wholesale distributors of fresh fish and seafood.

So far as practicable, the Price Administrator has consulted and advised with representative members of the industry which will be affected by the regulation. In the judgment of the Price Administrator, the prices established are generally fair and equitable and will effectuate the purposes of the Act. The prices established are not below the average prices of fresh fish and seafood in the year 1941.

A statement of the considerations involved in the issuance of the regulation has been issued herewith and filed with the Division of the Federal Register.*

§ 1364.17 *Maximum prices for fresh fish and seafood.* Under the authority vested in the Price Administrator by the Emergency Price Control Act of 1942, as amended, and Executive Orders Nos. 9250 and 9328, Maximum Price Regulation No. 418 (Fresh Fish and Seafood), which is annexed hereto and made a part hereof, is hereby issued.

AUTHORITY: § 1364.17 issued under Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871; E.O. 9328, 8 F.R. 4681.

MAXIMUM PRICE REGULATION NO. 418—FRESH FISH AND SEAFOOD

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Sec.

1. What this regulation does.
2. How a producer determines his maximum prices for fresh fish.
 - (a) Ex-vessel fish.
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 - (a) Sale by a primary fish shipper wholesaler.
 - (1) Maximum prices for sales by a primary fish shipper wholesaler.
4. Maximum prices for sales to retailer-owned cooperative stores, individual retail stores and purveyors of meals by wholesalers.
 - (a) Sale by a retailer-owned cooperative wholesaler.
 - (1) Maximum prices for sales by a retailer-owned cooperative wholesaler.
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 - (1) Maximum prices for sales by a service and delivery wholesaler.
5. Combination wholesaler.
6. Special package shipments to out-lying country points by wholesalers.
7. Allowance for transportation.
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ARTICLE IV—MAXIMUM PRICES AND CONTAINER PRICES

19. Schedule of container prices.
20. Tables of maximum prices for producers and wholesalers.

Table A: Maximum prices for producers of fresh fish and seafood.

Table B: Maximum prices for primary fish shipper wholesalers of fresh fish and seafood.

Table C: Maximum prices for retailer-owned cooperative wholesalers of fresh fish and seafood.

Table D: Maximum prices for cash and carry wholesalers of fresh fish and seafood.

Table E: Maximum prices for service and delivery wholesalers of fresh fish and seafood.

Article I—Purpose and Scope of Regulation

SECTION 1. *What this regulation does.* This regulation fixes the maximum prices at which producers and wholesalers may sell fresh fish and seafood. On and after July 13, 1943, the date this regulation takes effect, no producer or wholesaler may sell or deliver any fresh fish or seafood, and no person in the course of trade or business may buy or receive any fresh fish or seafood from a producer or wholesaler at prices higher than the prices fixed by this regulation. But prices lower than those fixed may be charged or paid.

SEC. 2. *How a producer determines his maximum prices for fresh fish—(a) Ex-vessel fish.* Table A (Article IV, section 20 (a)) lists the species of fresh fish and seafood (including shellfish and mollusks) for which maximum prices are established by this regulation. The prices are fixed for each month. For each month, there are two columns of prices. The left-hand pricing column is the producer's maximum price at the port of entry for the designated species in bulk, ex-vessel, i. e., in the customary way in which the particular species is landed at that port, and of the customary size, where size is a factor in the price. War risk insurance premiums may be paid in addition to the listed maximum prices for those species of fish and in those localities where such premiums have customarily been paid by purchasers of the fish.

(b) *Boxed fish.* Where a producer (fisherman), besides producing and bringing his catch to port, also boxes or barrels his fish at or near the port of entry for convenience of sale and transportation to market, his maximum prices shall be the prices listed in the right-hand pricing column of Table A for the species and the month involved. Such prices shall include all brokerage, commission, or any other customary selling fees, transportation, and any other expenses incurred.

SEC. 3. *Maximum prices for sales to wholesalers by a primary fish shipper wholesaler—(a) Sale by a primary fish shipper wholesaler.* A sale by a primary fish shipper wholesaler is a sale by a person who buys fresh fish or seafood in bulk, ex-vessel, and/or from a producer who boxes or barrels his own fish or seafood, and who distributes bulk, boxed, barreled, or packaged fish and seafood to other wholesalers (retailer-owned cooperative, cash and carry, and service and delivery) or to a retail chain store warehouse.

(1) *Maximum prices for sales by a primary fish shipper wholesaler.* Maximum prices for sales by a primary fish

shipper wholesaler are the prices listed in Table B (Article IV, section 20 (b)). These prices are f. o. b. his established place of doing business in bulk. For fish and seafood that are placed in containers the prices shall be the prices set forth in Table B plus the container prices provided in section 19.

SEC. 4. *Maximum prices for sales to retailer-owned cooperative stores, individual retail stores and purveyors of meals by wholesalers—(a) Sale by a retailer-owned cooperative wholesaler.* A sale by a retailer-owned cooperative wholesaler is a sale by a person who is either a non-profit organization or a corporation of which 51% or more of the stock is owned by its retailer customers and which generally sells f. o. b. warehouse or delivers to affiliated retail stores.

(1) *Maximum prices for sales by a retailer-owned cooperative wholesaler.* Maximum prices for sales by a retailer-owned cooperative wholesaler are the prices listed in Table C (Article IV, section 20 (c)) plus the container prices provided in section 19 when containers are used, plus transportation as provided in section 7.

(b) *Sale by a cash and carry wholesaler.* A sale by a cash and carry wholesaler is a sale by a person who distributes fish and seafood to individual retail stores and purveyors of meals; who normally sells for cash but who also may extend credit, and whose sale is made where the goods are picked up at his established place of doing business either by his customer or a common carrier hired or employed by the customer.

(1) *Maximum prices for sales by a cash and carry wholesaler.* Maximum prices for sales by a cash and carry wholesaler are the prices listed in Table D (Article IV, section 20 (d)) plus the container prices provided in section 19 when containers are used, plus transportation as provided in section 7.

(c) *Sale by a service and delivery wholesaler.* A sale by a service and delivery wholesaler is a sale by a person who distributes fish and seafood to individual retail stores and purveyors of meals from his established place of doing business, and who delivers the goods to his customer's usual receiving point.

(1) *Maximum prices for sales by a service and delivery wholesaler.* Maximum prices for sales by a service and delivery wholesaler are the prices listed in Table E (Article IV, section 20 (e)) plus the container prices provided in section 19 when containers are used, plus transportation as provided in section 7.

SEC. 5. *Combination wholesaler.* Within the meaning of this regulation, a combination wholesaler is a person who performs two or more types of wholesale sales defined in section 3 and section 4. Such a wholesaler will fall within one class, depending upon the type of sale made in the particular case and the service rendered.

Example. From an established place of doing business, one person may make sales

*Copies may be obtained from the Office of Price Administration.

as a primary fish shipper wholesaler or as a cash and carry or service and delivery wholesaler. Thus, if a primary fish shipper wholesaler makes a sale to another class of wholesaler, he will take the maximum price allowed him as a primary fish shipper wholesaler. If the same person makes a sale to an individual retail store which picks up the goods, he will take the maximum price allowed for a cash and carry sale.

SEC. 6. Special package shipments to out-lying country points by wholesalers. A retailer-owned cooperative wholesaler, cash and carry wholesaler or service and delivery wholesaler who packs fish and seafood in special containers for shipment to out-lying country points to individual retail stores or purveyors of meals shall, in addition to the permitted maximum price, add the actual cost of the special containers and the cost of the refrigerant. The added cost must be shown on the invoice to the customer.

SEC. 7. Allowance for transportation—(a) When a wholesaler may add his transportation cost to listed prices. The prices set forth in section 20 list maximum prices for sales by a retailer-owned cooperative, cash and carry, and service and delivery wholesaler, exclusive of container costs and transportation costs incurred in transporting the fish to his established place of doing business. Where such transportation charges have been incurred (excluding local trucking and handling charges), a wholesaler may add to the maximum prices the actual cost of transportation from the primary fish shipper wholesaler's established place of doing business to his customary receiving point.

Example. A cash and carry wholesaler in an inland City A buys 10,000 pounds of "X" fish in the round from a primary fish shipper wholesaler in City B, which is at the port of entry. The cost of transporting the 10,000 pounds of fish from City B to City A is one cent per pound or \$100. If the cash and carry wholesaler in City A sells the 10,000 pounds of fish in the round, his maximum selling price per pound, exclusive of container costs, is the listed price in Table D, section 20 for "X" species in the round, plus transportation costs of 1¢. However, if the same cash and carry wholesaler in City A fillets the 10,000 pounds of fish, and his yield is 4,000 pounds of fillets, he is allowed to add to the listed price in Table D, section 20 for "X" species filleted, transportation costs of 2½¢ per pound. Thus, in these two instances, where the cash and carry wholesaler sells fresh fish in the round and filleted, he recovers his actual transportation costs.

(b) Authorization to regional offices to fix transportation allowances. Any regional office of the Office of Price Administration, and such other offices as may be authorized by the appropriate regional office, may by order determine and fix for any area or locality within its jurisdiction, a transportation allowance applicable to any species of fresh fish or seafood. The allowance shall be ascertained by reference to the principal source or sources from which the particular species is shipped to the area or locality and the method of transportation generally used. The transportation allowance thus fixed shall be used by

all wholesalers in lieu of the actual transportation cost, in determining their maximum prices for the sale, in the area or locality, of the designated species of fresh fish or seafood. The transportation allowance may be made effective for such time as the appropriate office finds proper, and may be changed from time to time to reflect changes in the principal sources of designated species of fish or seafood or methods of shipment which occur in the regular course of business. In determining the maximum prices for sales of fresh fish and seafood in any area or locality for which a transportation allowance is not established, wholesalers shall add actual transportation cost as provided in paragraph (a) of this section. Any transportation allowance established pursuant to the provisions of this paragraph shall have the same force and effect as if specifically established in this regulation.

SEC. 8. Imported fresh fish and seafood. The maximum prices at which a wholesaler, including any agent of a foreign shipper, may sell any fresh fish and seafood listed in the regulation shall be the prices listed in Table B, C, D, or E, depending on the type of sale involved, plus the container prices provided in section 19 when containers are used. Any wholesaler in the United States except the primary fish shipper wholesaler shall add the actual transportation cost from the point at which the fresh fish or seafood enters the United States to his established place of doing business. If that transportation cost is less than the transportation cost from the shipping point in the United States closest to the foreign shipper's plant to the wholesaler's established place of doing business, the latter may be added in place of the actual transportation cost.

Example. Fresh fish and seafood might move from Prince Rupert, B. C. to Montreal by Canadian National Railway and enter the United States slightly south of Montreal on the way to New York. The port of entry in the United States would thus be near Montreal. Under such circumstances, any wholesaler in the United States except the primary fish shipper wholesaler would be permitted to add only the rail rate from Montreal to New York were it not for the added provision in this section that allows the wholesaler to use Seattle as the port of entry. The rail rate is the same from Prince Rupert to New York as it is from Seattle to New York. Thus, the wholesaler may add what would amount to the actual transportation cost.

SEC. 9. Sales to governmental agencies. For the purposes of this regulation a governmental agency may be considered an individual retail store, purveyor of meals or any class of wholesaler, depending on the type of sale involved and service rendered by the seller.

SEC. 10. Where this regulation applies. The provisions of this regulation shall apply to the United States, its territories and possessions.

SEC. 11. Sales to which this regulation does not apply. (a) The provisions of this regulation shall not be applicable

to sales or deliveries of fresh fish and seafood to a purchaser, if prior to July 13, 1943 such fresh fish and seafood have been received by a carrier, other than a carrier owned or controlled by the seller, for shipment to such purchaser.

(b) The provisions of this regulation shall not apply to any sales at retail. A sale at retail is a sale to an ultimate consumer other than an industrial or commercial user.

SEC. 12. Relation to other regulations. (a) The provisions of this regulation supersede Maximum Price Regulation No. 366, as amended (Fresh Tuna Fish), except that Maximum Price Regulation No. 366, as amended, shall remain in full force and effect until the effective date of this regulation.

(b) The maximum price at which a person may export fresh fish and seafood shall be determined in accordance with the provisions of the Second Revised Maximum Export Price Regulation¹ issued by the Office of Price Administration.

Article II—Record Keeping and Enforcement

SEC. 13. Records and reports. (a) Every person making a sale, subject to this regulation and every person in the course of trade or business making a purchase of fresh fish or seafood, subject to this regulation, or otherwise dealing therein, after July 12, 1943, shall keep for inspection by the Office of Price Administration, for so long as the Emergency Price Control Act of 1942, as amended, remains in effect, accurate records of each such purchase or sale, showing the date thereof, the name and address of the buyer and of the seller, the price contracted for or received, the quantity, species, grade, style of dressing of pack of fresh fish or seafood, and the container type and size.

(b) Such person shall, subject to the approval of the Bureau of the Budget in accordance with the Federal Reports Act of 1942, submit such reports to the Office of Price Administration and keep such other records in addition to or in place of the records required in paragraph (a) of this section as the Office of Price Administration may from time to time require.

SEC. 14. Indirect price increases. No person shall evade any of the provisions of this regulation by any scheme or device, and no person shall indirectly charge or receive for fresh fish or seafood a price higher than the maximum price permitted by this regulation. No person shall, as a condition of selling any fresh fish or seafood, require a purchaser to buy any other fish or seafood or any other product.

SEC. 15. Enforcement. On and after July 13, 1943, any person violating any provision of this regulation shall be subject to the criminal penalties, civil enforcement actions, suits for treble damages and proceedings for revocation of

¹ 8 F.R. 4132, 5987.

licenses provided by the Emergency Price Control Act of 1942, as amended.

Article III—Miscellaneous Provisions

SEC. 16. Petitions for amendment. Any person seeking an amendment of any provision of this regulation may file a petition for amendment in accordance with the provisions of Revised Procedural Regulation No. 1 issued by the Office of Price Administration. Any application involving the problem of transportation shall be filed in the regional office in the region where the petitioner resides.

SEC. 17. Adjustable pricing. Any person may agree to sell at a price which can be increased up to the maximum price in effect at the time of delivery; but no person may, unless authorized by the Office of Price Administration, deliver or agree to deliver at prices to be adjusted upward in accordance with action taken by the Office of Price Administration after delivery. Such authorization may be given when a request for a change in the applicable maximum price is pending, but only if the authorization is necessary to promote distribution or production and if it will not interfere with the purposes of the Emergency Price Control Act of 1942, as amended. The authorization may be given by the Administrator or by any official of the Office of Price Administration to whom the authority to grant such authorization has been delegated. The authorization will be given by order, except that it may be given by letter or telegram when the contemplated revision will be the granting of an individual application for adjustment.

SEC. 18. General definitions. When used in this maximum price regulation the term:

"Butterfly fillet" means two single fillets which are held together as a single unit by leaving intact the belly wall of the fish.

"Cellophane wrapped" means fish, seafood, or fillets which are wrapped in cellophane.

"Container" means a box, carton or crate, of wood, paper, metal or other substance used for packing fish.

"Drawn fish" means fish from which the viscera or entrails have been removed, with the head left on.

"Dressed" means fish from which the viscera and head have been removed.

"Established place of doing business" means the plant where the producer or wholesaler handles and distributes fresh fish or seafood.

"Fillet" means the heavily meaty section or strip of fish cut from along the backbone and outside the rib bones, extending from the nape and gills to the tail.

"Gutted" means fish from which the viscera or entrails have been removed, with the head left on.

"Headed" means fish from which the head has been removed.

"Layer pack" means fish which have been placed in a container in layers that are divided by sheets of paper.

"New York City" means the five boroughs of New York City and an area along the New Jersey shore of the Hudson River opposite Manhattan, and includes the area supervised by the Port of New York Authority.

"Parchment wrapped" means fish or fillets individually wrapped in parchment paper.

"Person" includes any individual, corporation, partnership, association, or other organized group of persons, legal successor or representative of any of the foregoing, and includes the United States, any agency thereof, or other government, or any of its political subdivisions, and any agency of the foregoing: *Provided*, That no punishment provided by this regulation shall apply to the United States or to any such government, political subdivision, or agency.

"Price per pound" means the price for 16 net ounces of fresh fish or seafood.

"Price per ton" means the price for 2,000 net pounds of fresh fish or seafood.

"Producer" means the fisherman and those persons allied with him in the catching and landing of fish and seafood.

"Retail chain store warehouse" means the receiving point for a unit of chain stores owned by one person.

"Round fish" means fish as it comes from the water.

"Seine caught" means fish caught by gear other than hook and line.

"Troll caught" means fish caught by hook and line in ocean waters.

Unless the content otherwise requires, the definitions set forth in section 302 of the Emergency Price Control Act of 1942 shall apply to other terms used herein.

Article IV—Maximum Prices and Container Prices

SEC. 19. Schedule of container prices. Add the appropriate container prices set forth in this section to the maximum prices for bulk fish and seafood listed in Tables B, C, D, and E when fish are sold in containers. For any size containers not listed in this section, take the nearest size for which provision is made.

When cellophane wrapped, add an additional $\frac{1}{4}$ cent per pound.

Size container (pounds):	Cents per pound
5.....	1 $\frac{3}{4}$
10.....	1 $\frac{1}{2}$
15.....	1
20.....	1
50.....	1 $\frac{1}{2}$
75.....	1 $\frac{1}{4}$
100.....	1
150.....	$\frac{3}{4}$
200.....	$\frac{3}{4}$
250.....	$\frac{1}{2}$
300.....	$\frac{1}{2}$

SEC. 20. Tables of maximum prices for producers and wholesalers. The tables in section 20 of this regulation list maximum prices by months for producers and wholesalers for different species of fresh fish and seafood in bulk and according to various sizes and styles of dressing. The price listed for the lowest priced style of dressing for a particular species shall apply to any sale of that species dressed in a style not listed.

TABLE A.—MAXIMUM PRICES FOR PRODUCERS OF FRESH FISH AND SEAFOOD

Schedule No.	Name	Item No.	Style of dressing	Size	Price in cents per pound											
					January		February		March		April		May		June	
					Bulk ex-vessel	Boxed	Bulk ex-vessel	Boxed	Bulk ex-vessel	Boxed	Bulk ex-vessel	Boxed	Bulk ex-vessel	Boxed	Bulk ex-vessel	Boxed
1	Alewives (<i>Pomolobus pseudo-harengus</i>).....	1	Round.....	All sizes.....	0.01 $\frac{1}{4}$	0.02 $\frac{1}{4}$	0.01 $\frac{1}{4}$	0.02 $\frac{1}{4}$	0.01 $\frac{1}{4}$	0.02 $\frac{1}{4}$	0.01 $\frac{1}{4}$	0.02 $\frac{1}{4}$	0.01 $\frac{1}{4}$	0.02 $\frac{1}{4}$	0.01 $\frac{1}{4}$	0.02 $\frac{1}{4}$
2	Codfish (<i>Gadus callarias</i>) ¹	1	Drawn.....	25# up.....	.08	.09	.08	.09	.08	.09	.07	.08	.06	.07	.06	.07
	Codfish (<i>Gadus callarias</i>) ¹	2	Drawn.....	10# to 25#.....	.08 $\frac{1}{2}$	.09 $\frac{1}{2}$	.08 $\frac{1}{2}$	.09 $\frac{1}{2}$	.08 $\frac{1}{2}$	.09 $\frac{1}{2}$	.07 $\frac{1}{2}$	.08 $\frac{1}{2}$	.06 $\frac{1}{2}$	.07 $\frac{1}{2}$	.06 $\frac{1}{2}$	.07 $\frac{1}{2}$
	Codfish (<i>Gadus callarias</i>) ¹	3	Drawn.....	2 $\frac{1}{2}$ # to 10#.....	.08	.09	.08	.09	.08	.09	.06	.07	.06	.07	.06	.07
	Codfish (<i>Gadus callarias</i>) ¹	4	Drawn.....	Under 2 $\frac{1}{2}$ #.....	.07	.08	.07	.08	.07	.08	.05 $\frac{1}{2}$	.06 $\frac{1}{2}$	.05 $\frac{1}{2}$	.06 $\frac{1}{2}$	.05 $\frac{1}{2}$	.06 $\frac{1}{2}$
	Codfish (<i>Gadus callarias</i>) ¹	5	Round.....	.....	.03	.04	.03	.04	.03	.04	.02	.03	.02	.03	.02	.03
3	Cusk (<i>Brosme brosme</i>).....	1	Drawn.....	.....	.07 $\frac{1}{2}$	.08 $\frac{1}{2}$	.07 $\frac{1}{2}$	.08 $\frac{1}{2}$	.07 $\frac{1}{2}$	.08 $\frac{1}{2}$	.05 $\frac{1}{2}$	.06 $\frac{1}{2}$	.05 $\frac{1}{2}$	.06 $\frac{1}{2}$	.05 $\frac{1}{2}$	.06 $\frac{1}{2}$
4	Black back (<i>Pseudo-pluronectes</i>).....	1	Round.....	.....	.07	.08	.07	.08	.07	.08	.05	.06	.05	.06	.05	.06
5	Dab, Sea (<i>Limanda limanda</i>).....	1	Round.....	.....	.06 $\frac{1}{2}$	.07 $\frac{1}{2}$	.06 $\frac{1}{2}$	.07 $\frac{1}{2}$	.06 $\frac{1}{2}$	.07 $\frac{1}{2}$	.04 $\frac{1}{2}$	.05 $\frac{1}{2}$	.04 $\frac{1}{2}$	.05 $\frac{1}{2}$	.04 $\frac{1}{2}$	.05 $\frac{1}{2}$
6	Yellowtail (<i>Limanda ferruginea</i>).....	1	Round.....	.....	.06	.07	.06	.07	.06	.07	.04	.05	.04	.05	.04	.05
7	Haddock (<i>Melanogrammus aeglefinus</i>) ¹	1	Drawn.....	2 $\frac{1}{2}$ # up.....	.09	.10	.09	.10	.09	.10	.07	.08	.07	.08	.07	.08
	Haddock (<i>Melanogrammus aeglefinus</i>) ¹	2	Drawn.....	Under 2 $\frac{1}{2}$ #.....	.08 $\frac{1}{2}$	.09 $\frac{1}{2}$	.08 $\frac{1}{2}$	.09 $\frac{1}{2}$	.08 $\frac{1}{2}$	.09 $\frac{1}{2}$	.06 $\frac{1}{2}$	.07 $\frac{1}{2}$	.06 $\frac{1}{2}$	.07 $\frac{1}{2}$	.06 $\frac{1}{2}$	.07 $\frac{1}{2}$
	Haddock (<i>Melanogrammus aeglefinus</i>) ¹	3	Round.....	.....	.03	.04	.03	.04	.03	.04	.02	.03	.02	.03	.02	.03
8	Hake (<i>Urophycis</i> species).....	1	Dressed.....	2 $\frac{1}{2}$ # up.....	.08 $\frac{1}{2}$	.09 $\frac{1}{2}$	.08 $\frac{1}{2}$	.09 $\frac{1}{2}$	.08 $\frac{1}{2}$	.09 $\frac{1}{2}$	.06 $\frac{1}{2}$	.07 $\frac{1}{2}$	.06 $\frac{1}{2}$	.07 $\frac{1}{2}$	.06 $\frac{1}{2}$	.07 $\frac{1}{2}$
	Hake.....	2	Dressed.....	Under 2 $\frac{1}{2}$ #.....	.06 $\frac{1}{2}$	.07 $\frac{1}{2}$	.06 $\frac{1}{2}$	.07 $\frac{1}{2}$	.06 $\frac{1}{2}$	.07 $\frac{1}{2}$	.04 $\frac{1}{2}$	.05 $\frac{1}{2}$	.04 $\frac{1}{2}$	.05 $\frac{1}{2}$	.04 $\frac{1}{2}$	.05 $\frac{1}{2}$
	Hake.....	3	Round.....	.....	.03	.04	.03	.04	.03	.04	.02	.03	.02	.03	.02	.03
9	Hake, Mud.....	1	Round.....	.....	.03	.04	.03	.04	.03	.04	.02	.03	.02	.03	.02	.03
10	Herring (<i>Clupea harengus</i>).....	1	Round.....	All sizes.....	.01 $\frac{1}{4}$	.02 $\frac{1}{4}$	.01 $\frac{1}{4}$	.02 $\frac{1}{4}$	.01 $\frac{1}{4}$	.02 $\frac{1}{4}$	.01 $\frac{1}{4}$	.02 $\frac{1}{4}$	.01 $\frac{1}{4}$	.02 $\frac{1}{4}$	.01 $\frac{1}{4}$	.02 $\frac{1}{4}$
11	Pollock (<i>Pollachius virens</i>).....	1	Drawn.....	.....	.07	.08	.07	.08	.07	.08	.04 $\frac{1}{2}$	.05 $\frac{1}{2}$	.04 $\frac{1}{2}$	.05 $\frac{1}{2}$	.04 $\frac{1}{2}$	.05 $\frac{1}{2}$
	Pollock (<i>Pollachius virens</i>).....	2	Round.....	2 $\frac{1}{2}$ # up.....	.06	.07	.06	.07	.06	.07	.03 $\frac{1}{2}$	.04 $\frac{1}{2}$	.03 $\frac{1}{2}$	.04 $\frac{1}{2}$	.03 $\frac{1}{2}$	.04 $\frac{1}{2}$
	Pollock (<i>Pollachius virens</i>).....	3	Round.....	Under 2 $\frac{1}{2}$ #.....	.05	.06	.05	.06	.05	.06	.03 $\frac{1}{4}$	.04 $\frac{1}{4}$	.03 $\frac{1}{4}$	.04 $\frac{1}{4}$	.03 $\frac{1}{4}$	.04 $\frac{1}{4}$
12	Rosefish (<i>Sebastes Marinus</i>).....	1	Round.....	.....	.04 $\frac{1}{4}$	.05 $\frac{1}{4}$	.04 $\frac{1}{4}$	.05 $\frac{1}{4}$	.04 $\frac{1}{4}$	.05 $\frac{1}{4}$	.03 $\frac{1}{4}$	.04 $\frac{1}{4}$	.03 $\frac{1}{4}$	.04 $\frac{1}{4}$	.03 $\frac{1}{4}$	.04 $\frac{1}{4}$
13	Sole, Gray (<i>Glyptocephalus cynoglossus</i>).....	1	Round.....	.....	.09	.10	.09	.10	.09	.10	.07	.08	.07	.08	.07	.08

See footnotes at end of table.

TABLE A.—MAXIMUM PRICES FOR PRODUCERS OF FRESH FISH AND SEAFOOD—Continued

Schedule No.	Name	Item No.	Style of dressing	Size	Price in cents per pound											
					January		February		March		April		May		June	
					Bulk ex-vessel	Boxed	Bulk ex-vessel	Boxed	Bulk ex-vessel	Boxed	Bulk ex-vessel	Boxed	Bulk ex-vessel	Boxed	Bulk ex-vessel	Boxed
14	Sole, Lemon (<i>Pseudopleuronectes dignabilis</i>)	1	Round	All sizes	0.11	0.12	0.11	0.12	0.11	0.12	0.08	0.09	0.08	0.09	0.08	0.09
15	Whiting (<i>Merluccius bilinearis</i>)	1	Round	All sizes	0.02½	0.03½	0.02½	0.03½	0.02½	0.03½	0.02½	0.03½	0.02	0.03	0.02	0.03
16	Whiting (<i>Merluccius bilinearis</i>)	2	Dressed	All sizes	0.05½	0.06½	0.05½	0.06½	0.05½	0.06½	0.05½	0.06½	0.04½	0.05½	0.04½	0.05½
17	Wolf fish (<i>Anarhichas lupus</i>)	1	Drawn	All sizes	0.07½	0.08½	0.07½	0.08½	0.07½	0.08½	0.07½	0.08½	0.04½	0.05½	0.04½	0.05½
18	Scallops, Sea, (<i>Pecten magellanicus</i>)	1	Meats	All sizes	.35	.36	.35	.36	.35	.36	.30	.31	.30	.31	.30	.31
19	Scallops, Bay, (<i>Pecten irradians</i>)	1	Meats	All sizes	.45	.46	.45	.46	.45	.46	.45	.46	.45	.46	.45	.46
20	Swordfish (<i>Xiphias gladius</i>)	1	Dressed and tail off	All sizes	.30	.31	.30	.31	.30	.31	.30	.31	.30	.31	.30	.31
21	Cod true (Pacific coast)	1	Round	All sizes	0.06½	0.07½	0.06½	0.07½	0.06½	0.07½	0.06½	0.07½	0.04½	0.05½	0.04½	0.05½
22	Crabs (Pacific coast) (per dozen)	2	Dressed	All sizes	0.08½	0.09½	0.08½	0.09½	0.08½	0.09½	0.08½	0.09½	.06	.07	.06	.07
23	Flounder (Pacific coast)	1	Round	All sizes	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75
24	Halibut (<i>Hippoglossus hippoglossus</i>)	1	Round	All sizes	0.04½	0.05½	0.04½	0.05½	0.04½	0.05½	0.04½	0.05½	0.03½	0.04½	0.03½	0.04½
25	Ling cod (Pacific coast) (<i>Ophiodon elongatus</i>)	1	Dressed	5 lb. to 10 lb.	.16	.17	.16	.17	.16	.17	.16	.17	.16	.17	.16	.17
26	Red cod (rock cod) (Pacific coast) (<i>Sebastes</i> species)	2	Dressed	10 lb. to 60 lb.	.17½	.18½	.17½	.18½	.17½	.18½	.17½	.18½	.17½	.18½	.17½	.18½
27	Sablefish (<i>Anoplopoma fimbria</i>)	3	Dressed	Over 60 lb.	.16	.17	.16	.17	.16	.17	.16	.17	.16	.17	.16	.17
28	Salmon, Chinook or King (Pacific coast) troll caught (<i>Oncorhynchus tshawytscha</i>) red meated	1	Dressed	6 lb. & over	.10	.11	.10	.11	.10	.11	.10	.11	.08	.09	.08	.09
29	Salmon, silver (Pacific coast) troll caught (<i>Oncorhynchus kisutch</i>)	2	Dressed	Under 6 lb.	0.05½	0.06½	0.05½	0.06½	0.05½	0.06½	0.05½	0.06½	0.03½	0.04½	0.03½	0.04½
30	Salmon, fall (Pacific coast) seine caught (<i>Oncorhynchus keta</i>)	1	Round	All sizes	0.04½	0.05½	0.04½	0.05½	0.04½	0.05½	0.04½	0.05½	0.03½	0.04½	0.03½	0.04½
31	Salmon, pink (Pacific coast) seine caught (<i>Oncorhynchus gorbuscha</i>)	2	Dressed	All sizes	.09	.09	.09	.09	.09	.09	.09	.09	.07	.07	.07	.07
32	Salmon, seine caught (Pacific coast) sockeye (blueback) (<i>Oncorhynchus nerka</i>)	1	Dressed	6 lb. & over	.14	.14	.14	.14	.14	.14	.14	.14	.12	.12	.12	.12
33	Salmon Pacific chinook (King) (<i>Oncorhynchus tshawytscha</i>)	2	Dressed	Under 6 lb.	.08	.08	.08	.08	.08	.08	.08	.08	.06	.06	.06	.06
34	Salmon Pacific chinook (King) (<i>Oncorhynchus tshawytscha</i>)	1	Drawn	14 lb. or over	.22	.22	.22	.22	.22	.22	.22	.22	.22	.22	.22	.22
35	Salmon, Pacific Steelhead (<i>Salmo gairdneri</i>)	2	Drawn	7 to 14 lb.	.18½	.18½	.18½	.18½	.18½	.18½	.18½	.18½	.18½	.18½	.18½	.18½
36	Smelt, Silver (Pacific Coast)	3	Drawn	All sizes	.14	.14	.14	.14	.14	.14	.14	.14	.14	.14	.14	.14
37	Sole, Dover (Pacific Coast)	1	Drawn	All sizes	.16½	.16½	.16½	.16½	.16½	.16½	.16½	.16½	.16½	.16½	.16½	.16½
38	Sole, English (Pacific Coast)	1	Round	All sizes	.07	.07	.07	.07	.07	.07	.07	.07	.07	.07	.07	.07
39	Sole, Petrale (Pacific Coast)	2	Round	11½ to 13 ins.	.04	.05	.04	.05	.04	.05	.04	.05	.03	.04	.03	.04
40	Sole, Rex (Pacific Coast)	1	Round	All sizes	.06	.07	.06	.07	.06	.07	.06	.07	.05	.06	.05	.06
41	Sole, Sand (Pacific Coast)	1	Round	All sizes	.03	.04	.03	.04	.03	.04	.03	.04	.02	.03	.02	.03
42	Sole, Turbot (Pacific Coast)	1	Round	All sizes	.05	.06	.05	.06	.05	.06	.05	.06	.04	.05	.04	.05
43	Tuna, Albacore (Pacific Coast)	1	Round	All sizes	.04½	.05½	.04½	.05½	.04½	.05½	.04½	.05½	.03½	.04½	.03½	.04½
44	Tuna, Yellowfin (Pacific Coast)	1	Round	All sizes	.16½	.16½	.16½	.16½	.16½	.16½	.16½	.16½	.16½	.16½	.16½	.16½
45	Tuna, Bluefin (Pacific Coast)	1	Round	All sizes	.10	.10	.10	.10	.10	.10	.10	.10	.10	.10	.10	.10
46	Tuna, Skipjack (striped) (Pacific Coast)	1	Round	All sizes	.09½	.09½	.09½	.09½	.09½	.09½	.09½	.09½	.09½	.09½	.09½	.09½
47	Bonita (Pacific Coast)	1	Round	All sizes	.09	.09	.09	.09	.09	.09	.09	.09	.09	.09	.09	.09
48	Yellowtail (Pacific Coast)	1	Round	All sizes	.07½	.07½	.07½	.07½	.07½	.07½	.07½	.07½	.07½	.07½	.07½	.07½

See footnotes at end of table.

TABLE A.—MAXIMUM PRICES FOR PRODUCERS OF FRESH FISH AND SEAFOOD—Continued

Eched- ule No.	Name	Item No.	Style of dressing	Size	Price in cents per pound											
					July		August		September		October		November		December	
					Bulk ex- vessel	Boxed	Bulk ex- vessel	Boxed	Bulk ex- vessel	Boxed	Bulk ex- vessel	Boxed	Bulk ex- vessel	Boxed	Bulk ex- vessel	Boxed
11	Pollock (<i>Pollachius virens</i>)	1	Drawn		0.04½	0.05½	0.04½	0.05½	0.04½	0.05½	0.04½	0.05½	0.04½	0.05½	0.04½	0.05½
	Pollock (<i>Pollachius virens</i>)	1	Round	2½# up	0.03½	0.04½	0.03½	0.04½	0.03½	0.04½	0.03½	0.04½	0.03½	0.04½	0.03½	0.04½
	Pollock (<i>Pollachius virens</i>)	3	Round	Under 2½#	0.02½	0.03½	0.02½	0.03½	0.02½	0.03½	0.02½	0.03½	0.02½	0.03½	0.02½	0.03½
12	Rosefish (<i>Sebastes marinus</i>)	1	Round		0.03½	0.04½	0.03½	0.04½	0.03½	0.04½	0.03½	0.04½	0.03½	0.04½	0.03½	0.04½
13	Sole, Gray (<i>Glyptocephalus cynoglossus</i>)	1	Round		0.07	0.08	0.07	0.08	0.07	0.08	0.07	0.08	0.07	0.08	0.07	0.08
14	Sole, Lemon (<i>Pseudopleuronectes dignabilis</i>)	1	Round		0.08	0.09	0.08	0.09	0.08	0.09	0.08	0.09	0.08	0.09	0.08	0.09
15	Whiting (<i>Merluccius bilinearis</i>)	1	Round		0.02	0.03	0.02	0.03	0.02	0.03	0.02	0.03	0.02	0.03	0.02	0.03
	Whiting (<i>Merluccius bilinearis</i>)	2	Dressed		0.04½	0.05½	0.04½	0.05½	0.04½	0.05½	0.04½	0.05½	0.04½	0.05½	0.04½	0.05½
16	Wolfish (<i>Anarhichas lupus</i>)	1	Drawn		0.04½	0.05½	0.04½	0.05½	0.04½	0.05½	0.04½	0.05½	0.04½	0.05½	0.04½	0.05½
17	Scallops, Sea (<i>Pecten magellanicus</i>)	1	Meats		0.30	0.31	0.30	0.31	0.30	0.31	0.30	0.31	0.30	0.31	0.30	0.31
18	Scallops, Bay (<i>Pecten irradians</i>)	1	Meats		0.45	0.46	0.45	0.46	0.45	0.46	0.45	0.46	0.45	0.46	0.45	0.46
19	Swordfish (<i>Xiphias gladius</i>)	1	Dressed and tail off	All sizes	0.30	0.31	0.30	0.31	0.30	0.31	0.30	0.31	0.30	0.31	0.30	0.31
20	Cod true (Pacific coast)	1	Round	All sizes	0.04½	0.05½	0.04½	0.05½	0.04½	0.05½	0.04½	0.05½	0.04½	0.05½	0.04½	0.05½
	Cod true (Pacific coast)	2	Dressed	All sizes	0.06	0.07	0.06	0.07	0.06	0.07	0.06	0.07	0.06	0.07	0.06	0.07
21	Crabs (Pacific coast) (per dozen) ²	1	Round	All sizes	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75
22	Flounder (Pacific coast)	1	Round	All sizes	0.03½	0.04½	0.03½	0.04½	0.03½	0.04½	0.03½	0.04½	0.03½	0.04½	0.03½	0.04½
23	Halibut (<i>Hippoglossus hippoglossus</i>) ³	1	Dressed	5 lb. to 10 lb.	0.16	0.17	0.16	0.17	0.16	0.17	0.16	0.17	0.16	0.17	0.16	0.17
	Halibut (<i>Hippoglossus hippoglossus</i>) ³	2	Dressed	10 lb. to 60 lb.	0.17½	0.18½	0.17½	0.18½	0.17½	0.18½	0.17½	0.18½	0.17½	0.18½	0.17½	0.18½
	Halibut (<i>Hippoglossus hippoglossus</i>) ³	3	Dressed	Over 60 lb.	0.16	0.17	0.16	0.17	0.16	0.17	0.16	0.17	0.16	0.17	0.16	0.17
24	Ling cod (Pacific coast) (<i>Ophiodon elongatus</i>) ³	1	Dressed	6 lb. and over	0.08	0.09	0.08	0.09	0.08	0.09	0.08	0.09	0.08	0.09	0.08	0.09
25	Red cod (rock cod) (Pacific coast) (<i>Sebastes</i> <i>species</i>)	2	Dressed	Under 6 lb.	0.03½	0.04½	0.03½	0.04½	0.03½	0.04½	0.03½	0.04½	0.03½	0.04½	0.03½	0.04½
	Red cod (rock cod) (Pacific coast) (<i>Sebastes</i> <i>species</i>)	1	Round	All sizes	0.03½	0.04½	0.03½	0.04½	0.03½	0.04½	0.03½	0.04½	0.03½	0.04½	0.03½	0.04½
26	Sablefish (<i>Anoplopoma fimbria</i>) ⁴	2	Dressed	All sizes	0.07	0.07	0.07	0.07	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09
	Sablefish (<i>Anoplopoma fimbria</i>) ⁴	1	Dressed	6 lb. and over	0.12	0.12	0.12	0.12	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14
	Sablefish (<i>Anoplopoma fimbria</i>) ⁴	2	Dressed	Under 6 lb.	0.06	0.06	0.06	0.06	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08
27	Salmon, Chinook or King (Pacific coast) <i>troll</i> <i>caught</i> (<i>Oncorhynchus tshawytscha</i>) ⁴ red meated	1	Drawn	14 lb. or over	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22
	Salmon, Chinook or King (Pacific coast) <i>troll</i> <i>caught</i> (<i>Oncorhynchus tshawytscha</i>) ⁴ red meated	2	Drawn	7 to 14 lb.	0.18½	0.18½	0.18½	0.18½	0.18½	0.18½	0.18½	0.18½	0.18½	0.18½	0.18½	0.18½
	Salmon, Chinook or King (Pacific coast) <i>troll</i> <i>caught</i> (<i>Oncorhynchus tshawytscha</i>) ⁴ red meated	3	Drawn	All sizes	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14
28	Salmon, silver (Pacific coast) <i>troll caught</i> (<i>Oncorhynchus kisutch</i>) ⁴	1	Drawn	All sizes	0.16½	0.16½	0.16½	0.16½	0.16½	0.16½	0.16½	0.16½	0.16½	0.16½	0.16½	0.16½
29	Salmon, silver (Pacific coast) <i>seine caught</i> (<i>Oncorhynchus kisutch</i>) ⁴	1	Round	All sizes	0.07	0.08	0.08	0.08	0.11½	0.11½	0.11½	0.11½	0.11½	0.11½	0.11½	0.11½
30	Salmon, fall (Pacific coast) <i>seine caught</i> (<i>Oncorhynchus keta</i>) ⁴	1	Round	All sizes	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08
31	Salmon, pink (Pacific coast) <i>seine caught</i> (<i>Oncorhynchus tshawytscha</i>) ⁴	1	Round	All sizes	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05
32	Salmon, <i>seine caught</i> (Pacific coast) sockeye (blueback) (<i>Oncorhynchus nerka</i>) ⁴	1	Round	All sizes	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16
33	Salmon Pacific chinook (King) (<i>Oncorhynchus tshawytscha</i>) ⁴	1	Round	All sizes	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17
34	Salmon Pacific Chinook (King) (<i>Oncorhynchus tshawytscha</i>) ⁴	1	Round	All sizes	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15
35	Salmon, Pacific Steelhead (<i>Salmo gairdnerii</i>)	1	Round	All sizes	0.10½	0.10½	0.10½	0.10½	0.10½	0.10½	0.10½	0.10½	0.10½	0.10½	0.10½	0.10½
36	Smelt, Silver (Pacific Coast)	1	Round	All sizes	0.08½	0.09½	0.08½	0.09½	0.08½	0.09½	0.08½	0.09½	0.08½	0.09½	0.08½	0.09½
37	Sole, Dover (Pacific Coast)	1	Round	All sizes	0.03½	0.04½	0.03½	0.04½	0.03½	0.04½	0.03½	0.04½	0.03½	0.04½	0.03½	0.04½
38	Sole, English (Pacific Coast)	1	Round	13 inches and over	0.04½	0.05½	0.04½	0.05½	0.04½	0.05½	0.04½	0.05½	0.04½	0.05½	0.04½	0.05½
	Sole, English (Pacific Coast)	2	Round	11½ to 13 ins.	0.03	0.04	0.03	0.04	0.04	0.05	0.04	0.05	0.04	0.05	0.04	0.05
39	Sole, Petrale (Pacific Coast)	1	Round	All sizes	0.05	0.06	0.05	0.06	0.06	0.07	0.06	0.07	0.06	0.07	0.06	0.07
40	Sole, Rex (Pacific Coast)	1	Round	All sizes	0.02	0.03	0.02	0.03	0.03	0.04	0.03	0.04	0.03	0.04	0.03	0.04
41	Sole, Sand (Pacific Coast)	1	Round	All sizes	0.04	0.05	0.04	0.05	0.05	0.06	0.05	0.06	0.05	0.06	0.05	0.06
42	Sole, Turbot (Pacific Coast)	1	Round	All sizes	0.03½	0.04½	0.03½	0.04½	0.03½	0.04½	0.03½	0.04½	0.03½	0.04½	0.03½	0.04½
43	Tuna, Albacore (Pacific Coast)	1	Round	All sizes	0.16½	0.16½	0.16½	0.16½	0.16½	0.16½	0.16½	0.16½	0.16½	0.16½	0.16½	0.16½
44	Tuna, Yellowfin (Pacific Coast)	1	Round	All sizes	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
45	Tuna, Bluefin (Pacific Coast)	1	Round	All sizes	0.09½	0.09½	0.09½	0.09½	0.09½	0.09½	0.09½	0.09½	0.09½	0.09½	0.09½	0.09½
46	Tuna, Skipjack (striped) (Pacific Coast)	1	Round	All sizes	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09
47	Bonito (Pacific Coast)	1	Round	All sizes	0.07½	0.07½	0.07½	0.07½	0.07½	0.07½	0.07½	0.07½	0.07½	0.07½	0.07½	0.07½
48	Yellowtail (Pacific Coast)	1	Round	All sizes	0.07½	0.07½	0.07½	0.07½	0.07½	0.07½	0.07½	0.07½	0.07½	0.07½	0.07½	0.07½

¹ Add 1 cent per pound when the fish is landed ex-vessel in New York City (codfish and haddock only).

² The maximum prices listed for this seafood apply only when it is landed ex-vessel in ports of entry in Washington and Oregon.

³ Deduct 1½¢ when this species of fish is landed ex-vessel in any port of entry in the United States except Seattle, Washington Astoria, Oregon, and Eureka, California, and the following amounts when it is landed ex-vessel in the following ports of entry in Alaska: Ketchikan 1½¢, Wrangell 1½¢, Petersburg 1½¢, Juneau 2¢, Sitka 2¢, Pelican City 2¢, Port Williams 2½¢.

⁴ Deduct the following amounts when this species of fish is landed ex-vessel in the following ports of entry in Alaska: Ketchikan 1½¢, Wrangell 1½¢, Petersburg 1½¢, Juneau 2¢, Sitka 2¢, Pelican City 2¢, Port Williams 2½¢.

⁵ The maximum prices listed for this species of fish apply only when it is delivered ex-vessel Neah Bay, Washington, Fishing Grounds of Juan de Fuca Strait and Puget Sound.

⁶ The maximum prices listed for this species of fish apply only when it is delivered ex-vessel Neah Bay, Washington, and the fishing grounds of all waters of Oregon and Washington.

⁷ The maximum prices listed for this species of fish apply only when it is caught in the Columbia River.

⁸ The maximum prices listed for this species of fish apply only when it is caught in bays, streams, and rivers in Oregon other than the Columbia River.

⁹ Aug. 1 to Aug. 10 inclusive.

¹⁰ Aug. 11 to Aug. 31 inclusive.

¹¹ Aug. 1 to Aug. 26 inclusive.

¹² June 1 to June 10 inclusive.

¹³ June 11 to June 30 inclusive.

TABLE B.—MAXIMUM PRICES FOR PRIMARY FISH SHIPPER WHOLESALERS OF FRESH FISH AND SEAFOOD

Schedule No.	Name	Item No.	Style of dressing	Size	Price in cents per pound					
					January	February	March	April	May	June
1	Alewives (<i>Promolobus Pseudoharengus</i>)	1	Round	All sizes	0.02½	0.02½	0.02½	0.02½	0.02½	0.02½
2	Codfish (<i>Gadus Callarias</i>)	1	Dressed	2½ to 10 lbs.	.13½	.13½	.13½	.10½	.10½	.10½
		2	Dressed	10 to 25 lbs.	.13½	.13½	.13½	.11½	.11½	.11½
		3	Drawn	2½ to 10 lbs.	.10	.10	.10	.08	.08	.08
		4	Drawn	10 to 25 lbs.	.10½	.10½	.10½	.08½	.08½	.08½
		5	Drawn	Under 2½ lbs.	.09	.09	.09	.07½	.07½	.07½
		6	Round	Under 2½ lbs.	.05	.05	.05	.04	.04	.04
		7	Fillets	All sizes	.27½	.27½	.27½	.22½	.22½	.22½
		8	Sliced	All sizes	.23½	.23½	.23½	.19½	.19½	.19½
		9	Dressed	Over 25 lbs.	.13½	.13½	.13½	.10½	.10½	.10½
		10	Drawn	Over 25 lbs.	.10	.10	.10	.08	.08	.08
8	Cusk (<i>Brosme Brosme</i>)	1	Drawn	All sizes	.09½	.09½	.09½	.07½	.07½	.07½
		2	Fillets	All sizes	.25½	.25½	.25½	.20½	.20½	.20½
		3	Dressed	All sizes	.12½	.12½	.12½	.09½	.09½	.09½
4	Blackback (<i>Pseudopleuronectes Americanus</i>)	1	Round	All sizes	.09	.09	.09	.07	.07	.07
		2	Fillets	All sizes	.30	.30	.30	.23½	.23½	.23½
5	Dab, sea (<i>Limanda Limanda</i>)	1	Round	All sizes	.08½	.08½	.08½	.06½	.06½	.06½
		2	Fillets	All sizes	.30	.30	.30	.23½	.23½	.23½
6	Yellow tail (<i>Limanda ferruginea</i>)	1	Round	All sizes	.08	.08	.08	.06	.06	.06
		2	Fillets	All sizes	.30	.30	.30	.23½	.23½	.23½
7	Haddock (<i>Melanogrammus aeglefinus</i>)	1	Drawn	Over 2½ lbs.	.11	.11	.11	.09	.09	.09
		2	Drawn	Under 2½ lbs.	.10½	.10½	.10½	.08½	.08½	.08½
		3	Round	All sizes	.05	.05	.05	.04	.04	.04
		4	Fillets	All sizes	.28½	.28½	.28½	.24	.24	.24
		5	Dressed	Over 2½ lbs.	.13½	.13½	.13½	.11½	.11½	.11½
8	Hake (<i>Urophycis species</i>)	1	Dressed	Under 2½ lbs.	.08½	.08½	.08½	.06½	.06½	.06½
		2	Dressed	Over 2½ lbs.	.10½	.10½	.10½	.08½	.08½	.08½
		3	Round	All sizes	.05	.05	.05	.04	.04	.04
		4	Fillets	All sizes	.24	.24	.24	.20	.20	.20
9	Hake—Mud (<i>Urophycis species</i>)	1	Round	All sizes	.05	.05	.05	.04	.04	.04
		2	Drawn	All sizes	.06	.06	.06	.04½	.04½	.04½
10	Herring (<i>Clupea harengus</i>)	1	Round	All sizes	.02½	.02½	.02½	.02½	.02½	.02½
11	Pollock (<i>Pollachius virens</i>)	1	Drawn	All sizes	.09	.09	.09	.06½	.06½	.06½
		2	Round	Over 2½ lbs.	.08	.08	.08	.05½	.05½	.05½
		3	Round	Under 2½ lbs.	.07	.07	.07	.04½	.04½	.04½
		4	Fillets	All sizes	.21	.21	.21	.16	.16	.16
		5	Dressed	All sizes	.11½	.11½	.11½	.08½	.08½	.08½
12	Rosefish (<i>Sebastes marinus</i>)	1	Round	All sizes	.05½	.05½	.05½	.05½	.05½	.05½
		2	Fillets	All sizes	.22	.22	.22	.20	.20	.20
13	Sole, gray (<i>Glyptocephalus Cynoglossus</i>)	1	Round	All sizes	.11½	.11½	.11½	.09½	.09½	.09½
		2	Fillets	All sizes	.40½	.40½	.40½	.34	.34	.34
14	Sole, lemon (<i>Pseudopleuronectes Dignabilis</i>)	1	Round	All sizes	.13½	.13½	.13½	.10½	.10½	.10½
		2	Fillets	All sizes	.48½	.48½	.48½	.38½	.38½	.38½
15	Whiting (<i>Merluccius Bilinearis</i>)	1	Round	All sizes	.04	.04	.04	.03½	.03½	.03½
		2	Dressed	All sizes	.07½	.07½	.07½	.07½	.06½	.06½
		3	Regular fillets	All sizes	.16½	.16½	.16½	.16½	.15½	.15½
		4	Butterfly fillets	All sizes	.16½	.16½	.16½	.16½	.15	.15
		5	Dressed & skinned	All sizes	.15	.15	.15	.15	.14	.14
		6	Dressed & scaled	All sizes	.07½	.07½	.07½	.07½	.06½	.06½
16	Wolfish (<i>Anarhichas Lupus</i>)	1	Drawn	All sizes	.06½	.06½	.06½	.06½	.06½	.06½
		2	Dressed	All sizes	.12½	.12½	.12½	.08½	.08½	.08½
		3	Dressed & skinned	All sizes	.23½	.23½	.23½	.16	.16	.16
		4	Fillets	All sizes	.31½	.31½	.31½	.22	.22	.22
17	Scallops, sea (<i>Pecten Magellanicus</i>)	1	Meats		.38½	.38½	.38½	.33½	.33½	.33½
18	Scallops, bay (<i>Pecten Irradians</i>)	1	Meats		.49½	.49½	.49½	.49½	.49½	.49½
19	Swordfish (<i>Xiphus Gladius</i>)	1	Dressed	All sizes	.33½	.33½	.33½	.33½	.33½	.33½
		2	Cuts—center	All sizes	.36	.36	.36	.36	.36	.36
		3	Cuts—head	All sizes	.33	.33	.33	.33	.33	.33
		4	Cuts—tail	All sizes	.33	.33	.33	.33	.33	.33
		5	Steaks—individual	All sizes	.47	.47	.47	.47	.47	.47
20	Cod, true (Pacific Coast) (<i>Gadus macrocephalus</i>)	1	Round	All sizes	.08½	.08½	.08½	.08½	.06½	.06½
		2	Dressed	All sizes	.10½	.10½	.10½	.10½	.08	.08
		3	Fillets	All sizes	.22½	.22½	.22½	.22½	.17½	.17½
22	Flounder (Pacific Coast)	1	Round	All sizes	.06½	.06½	.06½	.06½	.05½	.05½
		2	Dressed	All sizes	.09½	.09½	.09½	.08	.08	.08
		3	Fillets	All sizes	.26½	.26½	.26½	.22	.22	.22
23	Halibut (<i>Hippoglossus hippoglossus</i>)	1	Dressed	5 to 10 lbs.	.18½	.18½	.18½	.18½	.18½	.18½
		2	Dressed	10 lbs. to 60 lbs.	.20	.20	.20	.20	.20	.20
		3	Dressed	Over 60 lbs.	.18½	.18½	.18½	.18½	.18½	.18½
		4	Steaks	All sizes	.25½	.25½	.25½	.25½	.25½	.25½
24	Ling cod (Pacific Coast) (<i>Ophiodon elongatus</i>)	1	Dressed	6 lbs. and over	.12	.12	.12	.10	.10	.10
		2	Dressed	Under 6 lbs.	.07½	.07½	.07½	.07½	.05½	.05½
		3	Fillets	All sizes	.24½	.24½	.24½	.24½	.20	.20
25	Rock cod or red cod (Pacific Coast) (<i>Sebastes species</i>)	1	Round	All sizes	.06½	.06½	.06½	.06½	.05½	.05½
		2	Dressed	All sizes	.11	.11	.11	.11	.09	.09
		3	Fillets	All sizes	.25½	.25½	.25½	.25½	.21½	.21½
26	Sablefish (<i>Anopopoma fimbria</i>)	1	Dressed	6 lbs. and over	.16½	.16½	.16½	.16½	.14½	.14½
		2	Dressed	Under 6 lbs.	.10	.10	.10	.10	.08	.08
		3	Fillets	All sizes	.29½	.29½	.29½	.25½	.25½	.25½
		4	Steaks	All sizes	.20	.20	.20	.20	.17½	.17½
27	Salmon, Chinook or King (Pacific Coast) Troll Caught (<i>Oncorhynchus tshawytscha</i>):									
	Red Meated	1	Drawn	14 lbs. and over	.25	.25	.25	.25	.25	.25
	Red Meated	2	Drawn	Under 14 lbs.	.20½	.20½	.20½	.20½	.20½	.20½
	White Meated	3	Drawn	All sizes	.16½	.16½	.16½	.16½	.16½	.16½
	Red Meated	4	Dressed	12½ lbs. and over	.27½	.27½	.27½	.27½	.27½	.27½
	Red Meated	5	Dressed	Under 12½ lbs.	.23½	.23½	.23½	.23½	.23½	.23½
	White Meated	6	Dressed	All sizes	.18	.18	.18	.18	.18	.18
	Red Meated	7	Steaks	All sizes	.29	.29	.29	.29	.29	.29
	White Meated	8	Steaks	All sizes	.21½	.21½	.21½	.21½	.21½	.21½
28	Salmon, Silver (Pacific Coast) Troll Caught (<i>Oncorhynchus kisutch</i>)	1	Drawn	All sizes	.19	.19	.19	.19	.19	.19
		2	Dressed	All sizes	.21	.21	.21	.21	.21	.21
		3	Steaks	All sizes	.24½	.24½	.24½	.24½	.24½	.24½
29	Salmon, Silver (Pacific Coast) Seine Caught (<i>Oncorhynchus kisutch</i>)	1	Round	All sizes					.10	.10
		2	Drawn	All sizes					.11½	.11½
		3	Dressed	All sizes					.13	.13
		4	Steaks	All sizes					.16½	.16½
30	Salmon, Fall (Pacific Coast) Seine Caught (<i>Oncorhynchus keta</i>)	1	Round	All sizes					.11	.11
		2	Drawn	All sizes					.12½	.12½
		3	Dressed	All sizes					.14½	.14½
		4	Steaks	All sizes					.17½	.17½

TABLE B.—MAXIMUM PRICES FOR PRIMARY FISH SHIPPER WHOLESALERS OF FRESH FISH AND SEAFOOD—Continued

Schedule No.	Name	Item No.	Style of dressing	Size	Price in cents per pound					
					January	February	March	April	May	June
31	Salmon, Pink (Pacific Coast) Seine Caught (Oncorhynchus gorbuscha).	1	Round	All sizes						0.08
		2	Drawn	All sizes						.09 1/2
		3	Dressed	All sizes						.10 1/2
		4	Fillets	All sizes						.16
32	Salmon, Sockeye or Blueback (Pacific Coast) Seine Caught (Oncorhynchus Nerka).	1	Round	All sizes						.19 1/2
		2	Dressed	All sizes						.23 1/2
33	Salmon, Chinook or King (Pacific Coast) (Oncorhynchus tshawytscha).	1	Round	All sizes					0.17 1/2	.17 1/2
		2	Dressed	All sizes					.22 1/2	.22 1/2
35	Salmon, Steel head (Pacific Coast) (Salmo gairdnerii).	1	Round	All sizes				0.06	.06	.13
		2	Dressed	All sizes				.07 1/2	.07 1/2	.16 1/2
36	Smolt, Silver (Pacific Coast)	1	Round	All sizes	0.13	0.13	0.13	.13	.13	.10 1/2
37	Sole, Dover (Pacific Coast)	1	Round	All sizes	.06 1/2	.06 1/2	.06 1/2	.06 1/2	.05 1/2	.05 1/2
		2	Dressed	All sizes	.08 1/2	.08 1/2	.08 1/2	.08 1/2	.07	.07
		3	Skinned	All sizes	.10 1/2	.10 1/2	.10 1/2	.10 1/2	.09	.09
		4	Fillets	All sizes	.26 1/2	.26 1/2	.26 1/2	.26 1/2	.22	.22
38	Sole, English (Pacific Coast)	1	Round	13 inches and over	.07 1/2	.07 1/2	.07 1/2	.07 1/2	.06 1/2	.06 1/2
		2	Round	11 1/2 to 13 inches	.06	.06	.06	.06	.05	.05
		3	Dressed	13 inches and over	.09 1/2	.09 1/2	.09 1/2	.09 1/2	.08 1/2	.08 1/2
		4	Dressed	11 1/2 to 13 inches	.07 1/2	.07 1/2	.07 1/2	.07 1/2	.06 1/2	.06 1/2
		5	Skinned	All sizes	.11	.11	.11	.11	.09 1/2	.09 1/2
		6	Fillets	All sizes	.25 1/2	.25 1/2	.25 1/2	.25 1/2	.22 1/2	.22 1/2
39	Sole, petrale (Pacific Coast)	1	Round	All sizes	.08	.08	.08	.08	.07	.07
		2	Dressed	All sizes	.10 1/2	.10 1/2	.10 1/2	.10 1/2	.09	.09
		3	Skinned	All sizes	.13	.13	.13	.13	.11 1/2	.11 1/2
		4	Fillets	All sizes	.27	.27	.27	.27	.24	.24
41	Sole, Sand (Pacific Coast)	1	Round	All sizes	.07	.07	.07	.07	.06	.06
		2	Dressed	All sizes	.09	.09	.09	.09	.07 1/2	.07 1/2
		3	Skinned	All sizes	.11 1/2	.11 1/2	.11 1/2	.11 1/2	.09 1/2	.09 1/2
		4	Fillets	All sizes	.25	.25	.25	.25	.22	.22
42	Sole, Turbot (Pacific Coast)	1	Round	All sizes	.06 1/2	.06 1/2	.06 1/2	.06 1/2	.05 1/2	.05 1/2
		2	Dressed	All sizes	.08 1/2	.08 1/2	.08 1/2	.08 1/2	.07	.07
		3	Skinned	All sizes	.10 1/2	.10 1/2	.10 1/2	.10 1/2	.09	.09
		4	Fillets	All sizes	.26	.26	.26	.26	.22	.22

Schedule No.	Name	Item No.	Style of dressing	Size	Price in cents per pound					
					July	August	September	October	November	December
1	Alewives (Pomolobus Pseudoharengus)	1	Round	All sizes	0.02 1/2	0.02 1/2	0.02 1/2	0.02 1/2	0.02 1/2	0.02 1/2
2	Codfish (Gadus Callarias)	1	Dressed	2 1/2 to 10 lbs.	.10 1/2	.10 1/2	.10 1/2	.13 1/2	.13 1/2	.13 1/2
		2	Dressed	10 to 25 lbs.	.11 1/2	.11 1/2	.11 1/2	.13 1/2	.13 1/2	.13 1/2
		3	Drawn	2 1/2 to 10 lbs.	.08	.08	.08	.10	.10	.10
		4	Drawn	10 to 25 lbs.	.08 1/2	.08 1/2	.08 1/2	.10 1/2	.10 1/2	.10 1/2
		5	Drawn	Under 2 1/2 lbs.	.07 1/2	.07 1/2	.07 1/2	.09	.09	.09
		6	Round	Under 2 1/2 lbs.	.04	.04	.04	.05	.05	.05
		7	Fillets	All sizes	.22 1/2	.22 1/2	.22 1/2	.27 1/2	.27 1/2	.27 1/2
		8	Sliced	All sizes	.19 1/2	.19 1/2	.19 1/2	.23 1/2	.23 1/2	.23 1/2
		9	Dressed	Over 25 lbs.	.10 1/2	.10 1/2	.10 1/2	.13 1/2	.13 1/2	.13 1/2
		10	Drawn	Over 25 lbs.	.08	.08	.08	.10	.10	.10
3	Cusk (Brosme Brosme)	1	Drawn	All sizes	.07 1/2	.07 1/2	.07 1/2	.09 1/2	.09 1/2	.09 1/2
		2	Fillets	All sizes	.20 1/2	.20 1/2	.20 1/2	.25 1/2	.25 1/2	.25 1/2
		3	Dressed	All sizes	.09 1/2	.09 1/2	.09 1/2	.12 1/2	.12 1/2	.12 1/2
4	Blackback (Pseudopleuronectes Americanus)	1	Round	All sizes	.07	.07	.07	.09	.09	.09
		2	Fillets	All sizes	.23 1/2	.23 1/2	.23 1/2	.30	.30	.30
5	Dab, Sea (Limanda Limanda)	1	Round	All sizes	.06 1/2	.06 1/2	.06 1/2	.08 1/2	.08 1/2	.08 1/2
		2	Fillets	All sizes	.23 1/2	.23 1/2	.23 1/2	.30	.30	.30
6	Yellow tail (Limanda ferruginea)	1	Round	All sizes	.06	.06	.06	.08	.08	.08
		2	Fillets	All sizes	.23 1/2	.23 1/2	.23 1/2	.30	.30	.30
7	Haddock (Melanogrammus aeglefinus)	1	Drawn	Over 2 1/2 lbs.	.09	.09	.09	.11	.11	.11
		2	Drawn	Under 2 1/2 lbs.	.08 1/2	.08 1/2	.08 1/2	.10 1/2	.10 1/2	.10 1/2
		3	Round	All sizes	.04	.04	.04	.05	.05	.05
		4	Fillets	All sizes	.24	.24	.24	.28 1/2	.28 1/2	.28 1/2
		5	Dressed	Over 2 1/2 lbs.	.11 1/2	.11 1/2	.11 1/2	.13 1/2	.13 1/2	.13 1/2
8	Hake (Urophycis species)	1	Dressed	Under 2 1/2 lbs.	.06 1/2	.06 1/2	.06 1/2	.08 1/2	.08 1/2	.08 1/2
		2	Dressed	Over 2 1/2 lbs.	.08 1/2	.08 1/2	.08 1/2	.10 1/2	.10 1/2	.10 1/2
		3	Round	All sizes	.04	.04	.04	.05	.05	.05
		4	Fillets	All sizes	.20	.20	.20	.24	.24	.24
9	Hake—Mud (Urophycis species)	1	Round	All sizes	.04	.04	.04	.05	.05	.05
		2	Drawn	All sizes	.04 1/2	.04 1/2	.04 1/2	.06	.06	.06
10	Herring (Clupea harengus)	1	Round	All sizes	.02 1/2	.02 1/2	.02 1/2	.02 1/2	.02 1/2	.02 1/2
11	Pollock (Oolachius Virens)	1	Drawn	All sizes	.06 1/2	.06 1/2	.06 1/2	.08 1/2	.08 1/2	.08 1/2
		2	Round	Over 2 1/2 lbs.	.05 1/2	.05 1/2	.05 1/2	.07 1/2	.07 1/2	.07 1/2
		3	Round	Under 2 1/2 lbs.	.04 1/2	.04 1/2	.04 1/2	.05 1/2	.05 1/2	.05 1/2
		4	Fillets	All sizes	.16	.16	.16	.16	.16	.16
		5	Dressed	All sizes	.08 1/2	.08 1/2	.08 1/2	.08 1/2	.08 1/2	.08 1/2
12	Rosefish (Sebastes Marinus)	1	Round	All sizes	.05 1/2	.05 1/2	.05 1/2	.05 1/2	.05 1/2	.05 1/2
		2	Fillets	All sizes	.20	.20	.20	.22	.22	.22
13	Sole, gray (Glyptocephalus Cynoglossus)	1	Round	All sizes	.09 1/2	.09 1/2	.09 1/2	.11 1/2	.11 1/2	.11 1/2
		2	Fillets	All sizes	.34	.34	.34	.40 1/2	.40 1/2	.40 1/2
14	Sole, lemon (Pseudopleuronectes Dignabillis)	1	Round	All sizes	.10 1/2	.10 1/2	.10 1/2	.13 1/2	.13 1/2	.13 1/2
		2	Fillets	All sizes	.38 1/2	.38 1/2	.38 1/2	.48 1/2	.48 1/2	.48 1/2
15	Whiting (Merluccius bilinearis)	1	Round	All sizes	.03 1/2	.03 1/2	.03 1/2	.03 1/2	.04	.04
		2	Dressed	All sizes	.06 1/2	.06 1/2	.06 1/2	.06 1/2	.07 1/2	.07 1/2
		3	Regular fillets	All sizes	.15 1/2	.15 1/2	.15 1/2	.15 1/2	.16 1/2	.16 1/2
		4	Butterfly fillets	All sizes	.15	.15	.15	.15	.16 1/2	.16 1/2
		5	Dressed & skinned	All sizes	.14	.14	.14	.14	.15	.15
		6	Dressed & scaled	All sizes	.06 1/2	.06 1/2	.06 1/2	.06 1/2	.07 1/2	.07 1/2
16	Wolfish (Anarhichas Lupus)	1	Drawn	All sizes	.06 1/2	.06 1/2	.06 1/2	.09 1/2	.09 1/2	.09 1/2
		2	Dressed	All sizes	.08 1/2	.08 1/2	.08 1/2	.12 1/2	.12 1/2	.12 1/2
		3	Dressed & skinned	All sizes	.16	.16	.16	.23 1/2	.23 1/2	.23 1/2
		4	Fillets	All sizes	.22	.22	.22	.31 1/2	.31 1/2	.31 1/2
17	Scallops, sea (Pecten Magellanicus)	1	Meats		.33 1/2	.33 1/2	.33 1/2	.38 1/2	.38 1/2	.38 1/2
18	Scallops, bay (Pecten Irradians)	1	Meats		.49 1/2	.49 1/2	.49 1/2	.49 1/2	.49 1/2	.49 1/2

TABLE B.—MAXIMUM PRICES FOR PRIMARY FISH SHIPPER WHOLESALERS OF FRESH FISH AND SEAFOOD—Continued

Schedule No.	Name	Item No.	Style of dressing	Size	Price in cents per pound					
					July	August	September	October	November	December
19	Swordfish (<i>Xiphias Gladius</i>).....	1	Dressed.....	All sizes.....	0.33½	0.33½	0.33½	0.33½	0.33½	0.33½
		2	Cuts—center.....	All sizes.....	.36	.36	.36	.36	.36	.36
		3	Cuts—head.....	All sizes.....	.33	.33	.33	.33	.33	.33
		4	Cuts—tail.....	All sizes.....	.33	.33	.33	.33	.33	.33
		5	Steaks—individual.....	All sizes.....	.47	.47	.47	.47	.47	.47
20	Cod, true (Pacific Coast) (<i>Gadus macrocephalus</i>)....	1	Round.....	All sizes.....	.06½	.06½	.08½	.08½	.08½	.08½
		2	Dressed.....	All sizes.....	.08	.08	.10½	.10½	.10½	.10½
		3	Fillets.....	All sizes.....	.17½	.17½	.22½	.22½	.22½	.22½
22	Flounder (Pacific Coast).....	1	Round.....	All sizes.....	.05½	.05½	.06½	.06½	.06½	.06½
		2	Dressed.....	All sizes.....	.08	.08	.09½	.09½	.09½	.09½
		3	Fillets.....	All sizes.....	.22	.22	.26½	.26½	.26½	.26½
23	Halibut (<i>Hippoglossus hippoglossus</i>).....	1	Dressed.....	5 to 10 lbs.....	.18½	.18½	.18½	.18½	.18½	.18½
		2	Dressed.....	10 lbs. to 60 lbs.....	.20	.20	.20	.20	.20	.20
		3	Dressed.....	Over 60 lbs.....	.18½	.18½	.18½	.18½	.18½	.18½
		4	Steaks.....	All sizes.....	.25½	.25½	.25½	.25½	.25½	.25½
24	Ling cod (Pacific Coast) (<i>Oniodon elongatus</i>).....	1	Dressed.....	6 lbs. and over.....	.10	.10	.12	.12	.12	.12
		2	Dressed.....	Under 6 lbs.....	.05½	.05½	.07½	.07½	.07½	.07½
		3	Fillets.....	All sizes.....	.20	.20	.24½	.24½	.24½	.24½
25	Rock cod or red cod (Pacific Coast) (<i>Sebastes</i> species).....	1	Round.....	All sizes.....	.05½	.05½	.06½	.06½	.06½	.06½
		2	Dressed.....	All sizes.....	.09	.09	.11	.11	.11	.11
		3	Fillets.....	All sizes.....	.21½	.21½	.25½	.25½	.25½	.25½
26	Sablefish (<i>Anoplopoma fimbria</i>).....	1	Dressed.....	6 lbs. and over.....	.14½	.14½	.16½	.16½	.16½	.16½
		2	Dressed.....	Under 6 lbs.....	.08	.08	.10	.10	.10	.10
		3	Fillets.....	All sizes.....	.25½	.25½	.29½	.29½	.29½	.29½
		4	Steaks.....	All sizes.....	.17½	.17½	.20	.20	.20	.20
27	Salmon, Chinook or King (Pacific Coast) Troll Caught (<i>Oncorhynchus tshawytscha</i>):									
	Red Meated.....	1	Drawn.....	14 lbs. and over.....	.25	.25	.25	.25	.25	.25
	Red Meated.....	2	Drawn.....	Under 14 lbs.....	.20½	.20½	.20½	.20½	.20½	.20½
	White Meated.....	3	Drawn.....	All sizes.....	.16½	.16½	.16½	.16½	.16½	.16½
	Red Meated.....	4	Dressed.....	12½ lbs. and over.....	.27½	.27½	.27½	.27½	.27½	.27½
	Red Meated.....	5	Dressed.....	Under 12½ lbs.....	.23½	.23½	.23½	.23½	.23½	.23½
	White Meated.....	6	Dressed.....	All sizes.....	.18	.18	.18	.18	.18	.18
	Red Meated.....	7	Steaks.....	All sizes.....	.29	.29	.29	.29	.29	.29
	White Meated.....	8	Steaks.....	All sizes.....	.21½	.21½	.21½	.21½	.21½	.21½
28	Salmon, Silver (Pacific Coast) Troll Caught (<i>Oncorhynchus kisutch</i>).....	1	Drawn.....	All sizes.....	.19	.19	.19	.19	.19	.19
		2	Dressed.....	All sizes.....	.21	.21	.21	.21	.21	.21
		3	Steaks.....	All sizes.....	.24½	.24½	.24½	.24½	.24½	.24½
29	Salmon, Silver (Pacific Coast) Seine Caught (<i>Oncorhynchus kisutch</i>).....	1	Round.....	All sizes.....	.10	.11	.15	.15	.15	.15
		2	Drawn.....	All sizes.....	.11½	.13½	.17½	.17½	.17½	.17½
		3	Dressed.....	All sizes.....	.13	.14½	.19½	.19½	.19½	.19½
		4	Steaks.....	All sizes.....	.16½	.18	.23	.23	.23	.23
30	Salmon, Fall (Pacific Coast) Seine Caught (<i>Oncorhynchus keta</i>).....	1	Round.....	All sizes.....	.11	.11	.11	.11	.11	.11
		2	Drawn.....	All sizes.....	.12½	.12½	.12½	.12½	.12½	.12½
		3	Dressed.....	All sizes.....	.14½	.14½	.14½	.14½	.14½	.14½
		4	Steaks.....	All sizes.....	.17½	.17½	.17½	.17½	.17½	.17½
31	Salmon, Pink (Pacific Coast) Seine Caught (<i>Oncorhynchus gorbuscha</i>).....	1	Round.....	All sizes.....	.08	.08	.08	.08	.08	.08
		2	Drawn.....	All sizes.....	.09½	.09½	.09½	.09½	.09½	.09½
		3	Dressed.....	All sizes.....	.10½	.10½	.10½	.10½	.10½	.10½
		4	Fillets.....	All sizes.....	.16	.16	.16	.16	.16	.16
32	Salmon, Sockeye or Blueback (Pacific Coast) Seine Caught (<i>Oncorhynchus nerka</i>).....	1	Round.....	All sizes.....	.19½	.19½	.19½	.19½	.19½	.19½
		2	Dressed.....	All sizes.....	.25½	.25½	.25½	.25½	.25½	.25½
33	Salmon, Chinook or King (Pacific Coast) (<i>Oncorhynchus tshawytscha</i>).....	1	Round.....	All sizes.....	.17½	.17½	.17½	.17½	.17½	.17½
		2	Dressed.....	All sizes.....	.22½	.22½	.22½	.22½	.22½	.22½
35	Salmon, Steel Head (Pacific Coast) (<i>Salmo gairdneri</i>).....	1	Round.....	All sizes.....	.13	.13	.13	.13	.13	.13
		2	Dressed.....	All sizes.....	.16½	.16½	.16½	.16½	.16½	.16½
36	Smelt, Silver (Pacific Coast).....	1	Round.....	All sizes.....	.10½	.10½	.13	.13	.13	.13
37	Sole, Dover (Pacific Coast).....	1	Round.....	All sizes.....	.05½	.05½	.06½	.06½	.06½	.06½
		2	Dressed.....	All sizes.....	.07	.07	.08½	.08½	.08½	.08½
		3	Skinned.....	All sizes.....	.09	.09	.10½	.10½	.10½	.10½
		4	Fillets.....	All sizes.....	.22	.22	.26½	.26½	.26½	.26½
38	Sole, English (Pacific Coast).....	1	Round.....	13 inches and over.....	.06½	.06½	.07½	.07½	.07½	.07½
		2	Round.....	11½ to 13 inches.....	.05	.05	.06	.06	.06	.06
		3	Dressed.....	13 inches and over.....	.08½	.08½	.09½	.09½	.09½	.09½
		4	Dressed.....	11½ to 13 inches.....	.06½	.06½	.07½	.07½	.07½	.07½
		5	Skinned.....	All sizes.....	.09½	.09½	.11	.11	.11	.11
		6	Fillets.....	All sizes.....	.22½	.22½	.25½	.25½	.25½	.25½
39	Sole, Petrale (Pacific Coast).....	1	Round.....	All sizes.....	.07	.07	.08	.08	.08	.08
		2	Dressed.....	All sizes.....	.09	.09	.10½	.10½	.10½	.10½
		3	Skinned.....	All sizes.....	.11½	.11½	.13	.13	.13	.13
		4	Fillets.....	All sizes.....	.24	.24	.27	.27	.27	.27
41	Sole, Sand (Pacific Coast).....	1	Round.....	All sizes.....	.06	.06	.07	.07	.07	.07
		2	Dressed.....	All sizes.....	.07½	.07½	.09	.09	.09	.09
		3	Skinned.....	All sizes.....	.09½	.09½	.11½	.11½	.11½	.11½
		4	Fillets.....	All sizes.....	.22	.22	.25	.25	.25	.25
42	Sole, Turbot (Pacific Coast).....	1	Round.....	All sizes.....	.05½	.05½	.06½	.06½	.06½	.06½
		2	Dressed.....	All sizes.....	.07	.07	.08½	.08½	.08½	.08½
		3	Skinned.....	All sizes.....	.09	.09	.10½	.10½	.10½	.10½
		4	Fillets.....	All sizes.....	.22	.22	.26	.26	.26	.26

TABLE C.—MAXIMUM PRICES FOR RETAILER-OWNED COOPERATIVE WHOLESALERS OF FRESH FISH AND SEAFOOD

Schedule No.	Name	Item No.	Style of dressing	Size	Price in cents per pound											
					January	February	March	April	May	June	July	August	September	October	November	December
1	Alewives (pomolobus pseudoharengus)	1	Round	All sizes	0.03½	0.03½	0.03½	0.03½	0.03½	0.03½	0.03½	0.03½	0.03½	0.03½	0.03½	0.03½
2	Codfish (gadus callarias)	1	Dressed	2½ to 10 lb.	1.14½	1.14½	1.14½	1.12	1.12	1.12	1.12	1.12	1.12	1.14½	1.14½	1.14½
		2	Dressed	10 to 25 lb.	1.15½	1.15½	1.15½	1.12½	1.12½	1.12½	1.12½	1.12½	1.12½	1.15½	1.15½	1.15½
		3	Drawn	2½ to 10 lb.	1.11	1.11	1.11	0.99	0.99	0.99	0.99	0.99	0.99	1.11	1.11	1.11
		4	Drawn	10 to 25 lb.	1.12	1.12	1.12	0.99½	0.99½	0.99½	0.99½	0.99½	0.99½	1.12	1.12	1.12
		5	Drawn	Under 2½ lb.	1.10	1.10	1.10	0.88½	0.88½	0.88½	0.88½	0.88½	0.88½	1.10	1.10	1.10
		6	Round	Under 2½ lb.	1.06	1.06	1.06	0.85	0.85	0.85	0.85	0.85	0.85	1.06	1.06	1.06
		7	Fillets	All sizes	2.29½	2.29½	2.29½	2.44½	2.44½	2.44½	2.44½	2.44½	2.44½	2.29½	2.29½	2.29½
		8	Sliced	All sizes	2.25½	2.25½	2.25½	2.21	2.21	2.21	2.21	2.21	2.21	2.25½	2.25½	2.25½
		9	Dressed	Over 25 lb.	1.14½	1.14½	1.14½	1.12	1.12	1.12	1.12	1.12	1.12	1.14½	1.14½	1.14½
3	Cusk (brosme brosme)	1	Drawn	Over 25 lb.	1.11	1.11	1.11	0.99	0.99	0.99	0.99	0.99	0.99	1.11	1.11	1.11
		2	Fillets	All sizes	1.10½	1.10½	1.10½	0.81½	0.81½	0.81½	0.81½	0.81½	0.81½	1.10½	1.10½	1.10½
		3	Dressed	All sizes	2.27½	2.27½	2.27½	2.22½	2.22½	2.22½	2.22½	2.22½	2.22½	2.27½	2.27½	2.27½
4	Black-back (pseudopleuronectes americanus)	1	Round	All sizes	1.14	1.14	1.14	1.10½	1.10½	1.10½	1.10½	1.10½	1.10½	1.14	1.14	1.14
		2	Fillets	All sizes	1.10	1.10	1.10	0.88	0.88	0.88	0.88	0.88	0.88	1.10	1.10	1.10
5	Dab, sea (limanda limanda)	1	Round	All sizes	1.32	1.32	1.32	2.25½	2.25½	2.25½	2.25½	2.25½	2.25½	1.32	1.32	1.32
		2	Fillets	All sizes	0.99½	0.99½	0.99½	0.77½	0.77½	0.77½	0.77½	0.77½	0.77½	0.99½	0.99½	0.99½
6	Yellow tail (limanda ferruginea)	1	Round	All sizes	1.32	1.32	1.32	2.25½	2.25½	2.25½	2.25½	2.25½	2.25½	1.32	1.32	1.32
		2	Fillets	All sizes	0.99	0.99	0.99	0.77	0.77	0.77	0.77	0.77	0.77	0.99	0.99	0.99
7	Haddock (melanogrammus aeglefinus)	1	Drawn	Over 2½ lb.	1.12½	1.12½	1.12½	1.10	1.10	1.10	1.10	1.10	1.12½	1.12½	1.12½	1.12½
		2	Drawn	Under 2½ lb.	1.12½	1.12½	1.12½	0.99½	0.99½	0.99½	0.99½	0.99½	0.99½	1.12½	1.12½	1.12½
		3	Round	All sizes	0.66	0.66	0.66	0.55	0.55	0.55	0.55	0.55	0.55	0.66	0.66	0.66
		4	Fillets	Over 2½ lb.	1.15½	1.15½	1.15½	1.25	1.25	1.25	1.25	1.25	1.25	1.15½	1.15½	1.15½
8	Hake (Urophycis species)	1	Dressed	Under 2½ lb.	0.99½	0.99½	0.99½	0.77½	0.77½	0.77½	0.77½	0.77½	0.77½	0.99½	0.99½	0.99½
		2	Dressed	Over 2½ lb.	1.12	1.12	1.12	0.99½	0.99½	0.99½	0.99½	0.99½	0.99½	1.12	1.12	1.12
		3	Round	All sizes	0.66	0.66	0.66	0.55	0.55	0.55	0.55	0.55	0.55	0.66	0.66	0.66
		4	Fillets	Over 2½ lb.	1.15½	1.15½	1.15½	1.25	1.25	1.25	1.25	1.25	1.25	1.15½	1.15½	1.15½
9	Hake—mud (Urophycis species)	1	Dressed	Under 2½ lb.	0.99½	0.99½	0.99½	0.77½	0.77½	0.77½	0.77½	0.77½	0.77½	0.99½	0.99½	0.99½
		2	Dressed	Over 2½ lb.	1.12	1.12	1.12	0.99½	0.99½	0.99½	0.99½	0.99½	0.99½	1.12	1.12	1.12
		3	Round	All sizes	0.66	0.66	0.66	0.55	0.55	0.55	0.55	0.55	0.55	0.66	0.66	0.66
		4	Fillets	Over 2½ lb.	1.15½	1.15½	1.15½	1.25	1.25	1.25	1.25	1.25	1.25	1.15½	1.15½	1.15½
10	Herring (Clupea harengus)	1	Round	All sizes	0.66	0.66	0.66	0.55	0.55	0.55	0.55	0.55	0.55	0.66	0.66	0.66
11	Pollock (Pollachius virens)	1	Round	All sizes	0.66	0.66	0.66	0.55	0.55	0.55	0.55	0.55	0.55	0.66	0.66	0.66
		2	Drawn	All sizes	0.66	0.66	0.66	0.55	0.55	0.55	0.55	0.55	0.55	0.66	0.66	0.66
		3	Round	Over 2½ lb.	0.99	0.99	0.99	0.77½	0.77½	0.77½	0.77½	0.77½	0.77½	0.99	0.99	0.99
		4	Round	Under 2½ lb.	0.88	0.88	0.88	0.66½	0.66½	0.66½	0.66½	0.66½	0.66½	0.88	0.88	0.88
		5	Fillets	All sizes	2.23	2.23	2.23	1.77½	1.77½	1.77½	1.77½	1.77½	1.77½	2.23	2.23	2.23
12	Rosefish (Sebastes marinus)	1	Round	All sizes	1.23½	1.23½	1.23½	0.99½	0.99½	0.99½	0.99½	0.99½	0.99½	1.23½	1.23½	1.23½
		2	Fillets	All sizes	0.66½	0.66½	0.66½	0.66½	0.66½	0.66½	0.66½	0.66½	0.66½	0.66½	0.66½	0.66½
13	Sole, gray (glyptocephalus cynoglossus)	1	Round	All sizes	2.24	2.24	2.24	2.13½	2.13½	2.13½	2.13½	2.13½	2.13½	2.24	2.24	2.24
		2	Fillets	All sizes	1.13	1.13	1.13	1.09½	1.09½	1.09½	1.09½	1.09½	1.09½	1.13	1.13	1.13
14	Sole, lemon (pseudopleuronectes dignabilis)	1	Round	All sizes	1.15	1.15	1.15	1.12	1.12	1.12	1.12	1.12	1.12	1.15	1.15	1.15
15	Whiting (merluccius bilinearis)	2	Fillets	All sizes	0.51½	0.51½	0.51½	0.40½	0.40½	0.40½	0.40½	0.40½	0.40½	0.51½	0.51½	0.51½
		1	Round	All sizes	0.55	0.55	0.55	0.44½	0.44½	0.44½	0.44½	0.44½	0.44½	0.55	0.55	0.55
		2	Dressed	All sizes	0.81½	0.81½	0.81½	0.81½	0.81½	0.81½	0.81½	0.81½	0.81½	0.81½	0.81½	0.81½
		3	Regular fillets	All sizes	1.18½	1.18½	1.18½	1.18½	1.18½	1.18½	1.18½	1.18½	1.18½	1.18½	1.18½	1.18½
		4	Butterfly fillets	All sizes	1.17½	1.17½	1.17½	1.17½	1.17½	1.17½	1.17½	1.17½	1.17½	1.17½	1.17½	1.17½
		5	Dressed and skinned	All sizes	1.16½	1.16½	1.16½	1.16½	1.16½	1.16½	1.16½	1.16½	1.16½	1.16½	1.16½	1.16½
		6	Dressed and scaled	All sizes	0.88½	0.88½	0.88½	0.88½	0.88½	0.88½	0.88½	0.88½	0.88½	0.88½	0.88½	0.88½
16	Wolfish (anarhichas lupus)	1	Drawn	All sizes	1.09½	1.09½	1.09½	0.77½	0.77½	0.77½	0.77½	0.77½	0.77½	1.09½	1.09½	1.09½
		2	Dressed	All sizes	1.14	1.14	1.14	0.99½	0.99½	0.99½	0.99½	0.99½	0.99½	1.14	1.14	1.14
		3	Dressed and skinned	All sizes	2.25½	2.25½	2.25½	1.77½	1.77½	1.77½	1.77½	1.77½	1.77½	2.25½	2.25½	2.25½
		4	Fillets	All sizes	3.33½	3.33½	3.33½	2.4	2.4	2.4	2.4	2.4	2.4	3.33½	3.33½	3.33½
17	Scallops, sea (pecten magellanicus)	1	Meats	All sizes	4.11½	4.11½	4.11½	3.67½	3.67½	3.67½	3.67½	3.67½	3.67½	4.11½	4.11½	4.11½
18	Scallops, bay (pecten irradians)	1	Meats	All sizes	5.24½	5.24½	5.24½	5.24½	5.24½	5.24½	5.24½	5.24½	5.24½	5.24½	5.24½	5.24½
19	Swordfish (xiphias gladius)	1	Dressed	All sizes	3.61½	3.61½	3.61½	3.61½	3.61½	3.61½	3.61½	3.61½	3.61½	3.61½	3.61½	3.61½
		2	Cuts—center	All sizes	3.81½	3.81½	3.81½	3.81½	3.81½	3.81½	3.81½	3.81½	3.81½	3.81½	3.81½	3.81½
		3	Cuts—head	All sizes	3.51½	3.51½	3.51½	3.51½	3.51½	3.51½	3.51½	3.51½	3.51½	3.51½	3.51½	3.51½
		4	Cuts—tail	All sizes	3.51½	3.51½	3.51½	3.51½	3.51½	3.51½	3.51½	3.51½	3.51½	3.51½	3.51½	3.51½
		5	Steaks—individual	All sizes	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
20	Cod, true (Pacific Coast) (Gadus Macrocephalus)	1	Round	All sizes	0.99½	0.99½	0.99½	0.99½	0.99½	0.99½	0.99½	0.99½	0.99½	0.99½	0.99½	0.99½
		2	Dressed	All sizes	1.24½	1.24½	1.24½	1.24½	1.24½	1.24½	1.24½	1.24½	1.24½	1.24½	1.24½	1.24½
		3	Fillets	All sizes	2.44½	2.44½	2.44½	2.44½	2.44½	2.44½	2.44½	2.44½	2.44½	2.44½	2.44½	2.44½
21	Flounder (Pacific Coast)	1	Round	All sizes	0.77½	0.77½	0.77½	0.77½	0.77½	0.77½	0.77½	0.77½	0.77½	0.77½	0.77½	0.77½
		2	Dressed	All sizes	1.04½	1.04½	1.04½	1.04½	1.04½	1.04½	1.04½	1.04½	1.04½	1.04½	1.04½	1.04½
		3	Fillets	All sizes	2.84½	2.84½	2.84½	2.84½	2.84½	2.84½	2.84½	2.84½	2.84½	2.84½	2.84½	2.84½
22	Halibut (Hippoglossus Hippoglossus)	1	Dressed	5 to 10 lb.	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
		2	Dressed	10 to 60 lb.	2.11½	2.11½	2.11½	2.11½	2.11½	2.11½	2.11½	2.11½	2.11½	2.11½	2.11½	2.11½
		3	Dressed	Over 60 lb.	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
		4	Steaks	All sizes	2.74½	2.74½	2.74½	2.74½	2.74½	2.74½	2.74½	2.74½	2.74½	2.74½	2.74½	2.74½
23	Ling Cod (Pacific Coast) (Ophiodon elongatus)	1	Dressed	6 lb. and over	1.31½	1.31½	1.31½	1.31½	1.11	1.11	1.11	1.11	1.31½	1.31½	1.31½	1.31½
		2	Dressed	Under 6 lb.	0.81½	0.81½	0.81½	0.81½	0.61½	0.61½	0.61½	0.61½	0.81½	0.81½	0.81½	0.81½
		3	Fillets	All sizes	2.64½	2.64½	2.64½	2.64½	2.11½	2.11½	2.11½	2.11½	2.64½	2.64½	2.64½	2.64½
24	Rock Cod or Red Cod (Pacific Coast) (Sebastes Species)	1	Round	All sizes	0.77½	0.77½	0.77½	0.77½	0.66½	0.66½	0.66½	0.66½	0.77½	0.77½	0.77½	0.77½
		2	Dressed	All sizes	1.24½	1.24½	1.24½	1.24½	1.0	1.0	1.0	1.0	1.24½	1.24½	1.24½	1.24½
		3	Fillets	All sizes	2.77½	2.77½	2.77½	2.77½	2.31½	2.31½	2.31½	2.31½	2.77½	2.77½	2.77½	2.77½
25	Sablefish (Anopllopoma Fimbria)	1	Dressed	6 lb. and over	1.8	1.8	1.8	1.8	1.6	1.6	1.6	1.6	1.8	1.8	1.8	1.8
		2	Dressed	Under 6 lb.	1.11	1.11	1.11	1.11	0.99	0.99	0.99	0.99	1.11	1.11	1.11	1.11
		3	Fillets	All sizes	3.11½	3.11½	3.11½	3.11½	2.77½	2.77½	2.77½	2.77½	3.11½	3.11½	3.11½	3.11½
		4	Steaks	All sizes	2.11½	2.11½	2.11½	2.11½	1.9	1.9	1.9	1.9	2.11½	2.11½	2.11½	2.11½
26	Salmon, Chinook or King (Pacific coast) troll caught (Oncorhynchus tshawytscha)	1	Drawn	14 lb. and over	2.7	2.7	2.7	2.7	2.7	2.7	2.7	2.7	2.7	2.7		

TABLE C.—MAXIMUM PRICES FOR RETAILER-OWNED COOPERATIVE WHOLESALEERS OF FRESH FISH AND SEAFOOD—Continued

Schedule No.	Name	Item No.	Style of dressing	Size	Price in cents per pound											
					January	February	March	April	May	June	July	August	September	October	November	December
28	Salmon, Silver (Pacific coast) troll caught (Oncorhynchus kisutch).	1	Drawn.....	All sizes.....	0.20½	0.20½	0.20½	0.20½	0.20½	0.20½	0.20½	0.20½	0.20½	0.20½	0.20½	0.20½
		2	Dressed.....	All sizes.....	.23	.23	.23	.23	.23	.23	.23	.23	.23	.23	.23	.23
		3	Steaks.....	All sizes.....	.26¾	.26¾	.26¾	.26¾	.26¾	.26¾	.26¾	.26¾	.26¾	.26¾	.26¾	.26¾
29	Salmon, Silver (Pacific coast) seine caught (Oncorhynchus kisutch).	1	Round.....	All sizes.....						.11	.11	.12½	.16½	.16½	.16½	.16½
		2	Drawn.....	All sizes.....						.13½	.13½	.14½	.19	.19	.19	.19
		3	Dressed.....	All sizes.....						.14½	.14½	.16½	.21	.21	.21	.21
		4	Steaks.....	All sizes.....						.17½	.17½	.19½	.25	.25	.25	.25
30	Salmon, Fall (Pacific coast) seine caught (Oncorhynchus keta)	1	Round.....	All sizes.....						.12½	.12½	.12½	.12½	.12½	.12½	.12½
		2	Drawn.....	All sizes.....						.14½	.14½	.14½	.14½	.14½	.14½	.14½
		3	Dressed.....	All sizes.....						.16½	.16½	.16½	.16½	.16½	.16½	.16½
		4	Steaks.....	All sizes.....						.19½	.19½	.19½	.19½	.19½	.19½	.19½
31	Salmon, Pink (Pacific coast) seine caught (Oncorhynchus tshawytscha).	1	Round.....	All sizes.....						.09	.09	.09	.09	.09	.09	.09
		2	Drawn.....	All sizes.....						.10½	.10½	.10½	.10½	.10½	.10½	.10½
		3	Dressed.....	All sizes.....						.11½	.11½	.11½	.11½	.11½	.11½	.11½
		4	Fillets.....	All sizes.....						.17½	.17½	.17½	.17½	.17½	.17½	.17½
32	Salmon, Sockeye or Blueback (Pacific coast) seine caught (Oncorhynchus nerka)	1	Round.....	All sizes.....						.21	.21	.21	.21	.21	.21	.21
		2	Dressed.....	All sizes.....						.27½	.27½	.27½	.27½	.27½	.27½	.27½
33	Salmon, Chinook or King (Pacific coast) (Oncorhynchus tshawytscha).	1	Round.....	All sizes.....					.19	.19	.19	.19	.19	.19	.19	.19
		2	Dressed.....	All sizes.....					.24½	.24½	.24½	.24½	.24½	.24½	.24½	.24½
35	Salmon, Steelhead, (Pacific coast) (Salmo gairdneri).	1	Round.....	All sizes.....				.07	.07			.14½	.14½	.14½	.14½	.14½
		2	Dressed.....	All sizes.....				.08½	.08½	.18½	.18½	.18½	.18½	.18½	.18½	.18½
26	Smelt, Silver (Pacific coast)	1	Round.....	All sizes.....	.14½	.14½	.14½	.14½	.12	.12	.12	.12	.14½	.14½	.14½	.14½
37	Sole, Dover (Pacific coast)	1	Round.....	All sizes.....	.07½	.07½	.07½	.07½	.06½	.06½	.06½	.06½	.07½	.07½	.07½	.07½
		2	Dressed.....	All sizes.....	.09½	.09½	.09½	.09½	.08	.08	.08	.08	.09½	.09½	.09½	.09½
		3	Skinless.....	All sizes.....	.12	.12	.12	.12	.10	.10	.10	.10	.12	.12	.12	.12
		4	Fillets.....	All sizes.....	.28½	.28½	.28½	.28½	.24	.24	.24	.24	.28½	.28½	.28½	.28½
38	Sole, English (Pacific Coast)	1	Round.....	13 inches and over.	.08½	.08½	.08½	.08½	.07½	.07½	.07½	.07½	.08½	.08½	.08½	.08½
		2	Round.....	11½ to 13 inches	.07	.07	.07	.07	.06	.06	.06	.06	.07	.07	.07	.07
		3	Dressed.....	13 inches and over.	.10½	.10½	.10½	.10½	.09½	.09½	.09½	.09½	.10½	.10½	.10½	.10½
		4	Dressed.....	11½ to 13 inches	.08½	.08½	.08½	.08½	.07½	.07½	.07½	.07½	.08½	.08½	.08½	.08½
		5	Skinless.....	All sizes.....	.12½	.12½	.12½	.12½	.10½	.10½	.10½	.10½	.12½	.12½	.12½	.12½
		6	Fillets.....	All sizes.....	.27½	.27½	.27½	.27½	.24½	.24½	.24½	.24½	.27½	.27½	.27½	.27½
39	Sole, petrale (Pacific Coast)	1	Round.....	All sizes.....	.09	.09	.09	.09	.08	.08	.08	.08	.09	.09	.09	.09
		2	Dressed.....	All sizes.....	.11½	.11½	.11½	.11½	.10	.10	.10	.10	.11½	.11½	.11½	.11½
		3	Skinless.....	All sizes.....	.14½	.14½	.14½	.14½	.12½	.12½	.12½	.12½	.14½	.14½	.14½	.14½
		4	Fillets.....	All sizes.....	.29	.29	.29	.29	.26	.26	.26	.26	.29	.29	.29	.29
41	Sole, sand (Pacific coast)	1	Round.....	All sizes.....	.08	.08	.08	.08	.07	.07	.07	.07	.08	.08	.08	.08
		2	Dressed.....	All sizes.....	.10	.10	.10	.10	.08½	.08½	.08½	.08½	.10	.10	.10	.10
		3	Skinless.....	All sizes.....	.12½	.12½	.12½	.12½	.10½	.10½	.10½	.10½	.12½	.12½	.12½	.12½
		4	Fillets.....	All sizes.....	.27	.27	.27	.27	.24	.24	.24	.24	.27	.27	.27	.27
42	Sole, turbot (Pacific Coast)	1	Round.....	All sizes.....	.07½	.07½	.07½	.07½	.06½	.06½	.06½	.06½	.07½	.07½	.07½	.07½
		2	Dressed.....	All sizes.....	.09½	.09½	.09½	.09½	.08	.08	.08	.08	.09½	.09½	.09½	.09½
		3	Skinless.....	All sizes.....	.12	.12	.12	.12	.10	.10	.10	.10	.12	.12	.12	.12
		4	Fillets.....	All sizes.....	.28	.28	.28	.28	.24	.24	.24	.24	.28	.28	.28	.28

TABLE D.—MAXIMUM PRICES FOR CASH AND CARRY WHOLESALEERS OF FRESH FISH AND SEAFOOD

Schedule No.	Name	Item No.	Style of dressing	Size	Price in cents per pound											
					January	February	March	April	May	June	July	August	September	October	November	December
1	Alewives (pomolobus pseudoharengus).....	1	Round.....	All sizes.....	0.04½	0.04½	0.04½	0.04½	0.04½	0.04½	0.04½	0.04½	0.04½	0.04½	0.04½	0.04½
2	Codfish (gadus callarias).....	1	Dressed.....	2½ to 10 lb.....	.15½	.15½	.15½	.13	.13	.13	.13	.13	.13	.15½	.15½	.15½
		2	Dressed.....	10-25 lb.....	.16½	.16½	.16½	.13½	.13½	.13½	.13½	.13½	.13½	.16½	.16½	.16½
		3	Drawn.....	2½ to 10 lb.....	.12	.12	.12	.10	.10	.10	.10	.10	.10	.12	.12	.12
		4	Drawn.....	10 to 25 lb.....	.13	.13	.13	.10½	.10½	.10½	.10½	.10½	.10½	.13	.13	.13
		5	Drawn.....	Under 2½ lb.....	.11	.11	.11	.09½	.09½	.09½	.09½	.09½	.09½	.11	.11	.11
		6	Round.....	Under 2½ lb.....	.07	.07	.07	.06	.06	.06	.06	.06	.06	.07	.07	.07
		7	Fillets.....	All sizes.....	.30½	.30½	.30½	.25½	.25½	.25½	.25½	.25½	.25½	.30½	.30½	.30½
		8	Sliced.....	All sizes.....	.26½	.26½	.26½	.22	.22	.22	.22	.22	.22	.26½	.26½	.26½
		9	Dressed.....	Over 25 lb.....	.15½	.15½	.15½	.13	.13	.13	.13	.13	.13	.15½	.15½	.15½
		10	Drawn.....	Over 25 lb.....	.12	.12	.12	.10	.10	.10	.10	.10	.10	.12	.12	.12
3	Cusk (brosme brosme).....	1	Drawn.....	All sizes.....	.11½	.11½	.11½	.09½	.09½	.09½	.09½	.09½	.09½	.11½	.11½	.11½
		2	Fillets.....	All sizes.....	.28½	.28½	.28½	.23½	.23½	.23½	.23½	.23½	.23½	.28½	.28½	.28½
		3	Dressed.....	All sizes.....	.15	.15	.15	.11½	.11½	.11½	.11½	.11½	.11½	.15	.15	.15
4	Blackback (pseudopleuronectes americanus).....	1	Round.....	All sizes.....	.11	.11	.11	.09	.09	.09	.09	.09	.09	.11	.11	.11
		2	Fillets.....	All sizes.....	.33	.33	.33	.26½	.26½	.26½	.26½	.26½	.26½	.33	.33	.33
5	Dab, sea (limanda limanda).....	1	Round.....	All sizes.....	.10½	.10½	.10½	.08½	.08½	.08½	.08½	.08½	.08½	.10½	.10½	.10½
		2	Fillets.....	All sizes.....	.33	.33	.33	.26½	.26½	.26½	.26½	.26½	.26½	.33	.33	.33
6	Yellow tail (limanda ferruginea).....	1	Round.....	All sizes.....	.10	.10	.10	.08	.08	.08	.08	.08	.08	.10	.10	.10
		2	Fillets.....	All sizes.....	.33	.33	.33	.26½	.26½	.26½	.26½	.26½	.26½	.33	.33	.33
7	Haddock (melanogrammus aeglefinus).....	1	Drawn.....	Over 2½ lb.....	.13½	.13½	.13½	.11	.11	.11	.11	.11	.11	.13½	.13½	.13½
		2	Drawn.....	Under 2½ lb.....	.13	.13	.13	.10½	.10½	.10½	.10½	.10½	.10½	.13	.13	.13
		3	Round.....	All sizes.....	.07	.07	.07	.06	.06	.06	.06	.06	.06	.07	.07	.07
		4	Fillets.....	All sizes.....	.31½	.31½	.31½	.27	.27	.27	.27	.27	.27	.31½	.31½	.31½
		5	Dressed.....	Over 2½ lb.....	.16½	.16½	.16½	.13½	.13½	.13½	.13½	.13½	.13½	.16½	.16½	.16½

TABLE D.—MAXIMUM PRICES FOR CASH AND CARRY WHOLESALEERS OF FRESH FISH AND SEAFOOD—Continued

Schedule No.	Name	Item No.	Style of dressing	Size	Price in cents per pound											
					January	February	March	April	May	June	July	August	September	October	November	December
8	Hake (Urophycis species).....	1	Dressed.....	Under 2½ lb.	0.10½	0.10½	0.10½	0.08½	0.08½	0.08½	0.08½	0.08½	0.08½	0.10½	0.10½	0.10½
		2	Dressed.....	Over 2½ lb.	.13	.13	.13	.10½	.10½	.10½	.10½	.10½	.10½	.13	.13	.13
		3	Round.....	All sizes.....	.07	.07	.07	.06	.06	.06	.06	.06	.06	.07	.07	.07
		4	Fillets.....	All sizes.....	.27	.27	.27	.22½	.22½	.22½	.22½	.22½	.22½	.27	.27	.27
9	Hake—mud (Urophycis species).....	1	Round.....	All sizes.....	.07	.07	.07	.06	.06	.06	.06	.06	.06	.07	.07	.07
		2	Drawn.....	All sizes.....	.08	.08	.08	.06½	.06½	.06½	.06½	.06½	.06½	.08	.08	.08
10	Herring (Clupea harengus).....	1	Round.....	All sizes.....	.04½	.04½	.04½	.04½	.04½	.04½	.04½	.04½	.04½	.04½	.04½	.04½
11	Pollock (Pollachius virens).....	1	Drawn.....	All sizes.....	.11	.11	.11	.08½	.08½	.08½	.08½	.08½	.08½	.11	.11	.11
		2	Round.....	Over 2½ lb.	.10	.10	.10	.07½	.07½	.07½	.07½	.07½	.07½	.10	.10	.10
		3	Round.....	Under 2½ lb.	.09	.09	.09	.06½	.06½	.06½	.06½	.06½	.06½	.09	.09	.09
		4	Fillets.....	All sizes.....	.24	.24	.24	.18½	.18½	.18½	.18½	.18½	.18½	.24	.24	.24
		5	Dressed.....	All sizes.....	.13½	.13½	.13½	.10½	.10½	.10½	.10½	.10½	.10½	.13½	.13½	.13½
12	Rosefish (Sebastes marinus).....	1	Round.....	All sizes.....	.07½	.07½	.07½	.07½	.07½	.07½	.07½	.07½	.07½	.07½	.07½	.07½
		2	Fillets.....	All sizes.....	.25	.25	.25	.22½	.22½	.22½	.22½	.22½	.22½	.25	.25	.25
13	Sole, gray (Glyptocephalus cynoglossus).....	1	Round.....	All sizes.....	.14	.14	.14	.11½	.11½	.11½	.11½	.11½	.11½	.14	.14	.14
		2	Fillets.....	All sizes.....	.44½	.44½	.44½	.37½	.37½	.37½	.37½	.37½	.37½	.44½	.44½	.44½
14	Sole, lemon (Pseudopleuronectes dig- nabiles).....	1	Round.....	All sizes.....	.16	.16	.16	.13	.13	.13	.13	.13	.13	.16	.16	.16
		2	Fillets.....	All sizes.....	.52½	.52½	.52½	.41½	.41½	.41½	.41½	.41½	.41½	.52½	.52½	.52½
15	Whiting (Merluccius bilinearis).....	1	Round.....	All sizes.....	.06	.06	.06	.05½	.05½	.05½	.05½	.05½	.05½	.06	.06	.06
		2	Dressed.....	All sizes.....	.09½	.09½	.09½	.08½	.08½	.08½	.08½	.08½	.08½	.09½	.09½	.09½
		3	Regular fillets.....	All sizes.....	.19½	.19½	.19½	.17½	.17½	.17½	.17½	.17½	.17½	.19½	.19½	.19½
		4	Butterfly fillets.....	All sizes.....	.18½	.18½	.18½	.17½	.17½	.17½	.17½	.17½	.17½	.18½	.18½	.18½
		5	Dressed and skinned.....	All sizes.....	.17½	.17½	.17½	.16½	.16½	.16½	.16½	.16½	.16½	.17½	.17½	.17½
		6	Dressed and scaled.....	All sizes.....	.09½	.09½	.09½	.08½	.08½	.08½	.08½	.08½	.08½	.09½	.09½	.09½
16	Wolfish (Anarhichas lupus).....	1	Drawn.....	All sizes.....	.11½	.11½	.11½	.08½	.08½	.08½	.08½	.08½	.08½	.11½	.11½	.11½
		2	Dressed.....	All sizes.....	.15	.15	.15	.10½	.10½	.10½	.10½	.10½	.10½	.15	.15	.15
		3	Dressed and skinned.....	All sizes.....	.26½	.26½	.26½	.18½	.18½	.18½	.18½	.18½	.18½	.26½	.26½	.26½
		4	Fillets.....	All sizes.....	.34½	.34½	.34½	.25	.25	.25	.25	.25	.25	.34½	.34½	.34½
17	Scallops, sea (Pecten magellanicus).....	1	Meats.....	All sizes.....	.42½	.42½	.42½	.37½	.37½	.37½	.37½	.37½	.37½	.42½	.42½	.42½
18	Scallops, bay (Pecten irradians).....	1	Meats.....	All sizes.....	.53½	.53½	.53½	.53½	.53½	.53½	.53½	.53½	.53½	.53½	.53½	.53½
19	Swordfish (Xiphias gladius).....	1	Dressed.....	All sizes.....	.37½	.37½	.37½	.37½	.37½	.37½	.37½	.37½	.37½	.37½	.37½	.37½
		2	Cuts—center.....	All sizes.....	.39½	.39½	.39½	.39½	.39½	.39½	.39½	.39½	.39½	.39½	.39½	.39½
		3	Cut—head.....	All sizes.....	.36½	.36½	.36½	.36½	.36½	.36½	.36½	.36½	.36½	.36½	.36½	.36½
		4	Cuts—tail.....	All sizes.....	.36½	.36½	.36½	.36½	.36½	.36½	.36½	.36½	.36½	.36½	.36½	.36½
		5	Steaks—individual.....	All sizes.....	.51	.51	.51	.51	.51	.51	.51	.51	.51	.51	.51	.51
20	Cod, True, (Pacific Coast) (Gadus macro- cephalus).....	1	Round.....	All sizes.....	.10½	.10½	.10½	.08½	.08½	.08½	.08½	.08½	.08½	.10½	.10½	.10½
		2	Dressed.....	All sizes.....	.13½	.13½	.13½	.10½	.10½	.10½	.10½	.10½	.10½	.13½	.13½	.13½
		3	Fillets.....	All sizes.....	.25½	.25½	.25½	.20½	.20½	.20½	.20½	.20½	.20½	.25½	.25½	.25½
22	Flounder (Pacific Coast).....	1	Round.....	All sizes.....	.08½	.08½	.08½	.08½	.07½	.07½	.07½	.07½	.07½	.08½	.08½	.08½
		2	Dressed.....	All sizes.....	.11½	.11½	.11½	.10	.10	.10	.10	.10	.10	.11½	.11½	.11½
		3	Fillets.....	All sizes.....	.29½	.29½	.29½	.25	.25	.25	.25	.25	.25	.29½	.29½	.29½
23	Halibut (Hippoglossus hippoglossus).....	1	Dressed.....	5 to 10 lbs.	.21	.21	.21	.21	.21	.21	.21	.21	.21	.21	.21	.21
		2	Dressed.....	10 to 60 lbs.	.22½	.22½	.22½	.22½	.22½	.22½	.22½	.22½	.22½	.22½	.22½	.22½
		3	Dressed.....	Over 60 lbs.	.21	.21	.21	.21	.21	.21	.21	.21	.21	.21	.21	.21
		4	Steaks.....	All sizes.....	.28½	.28½	.28½	.28½	.28½	.28½	.28½	.28½	.28½	.28½	.28½	.28½
24	Ling Cod (Pacific Coast) (Ophiodon elongatus).....	1	Dressed.....	6 lbs. and over	.14½	.14½	.14½	.12	.12	.12	.12	.12	.12	.14½	.14½	.14½
		2	Dressed.....	Under 6 lbs.	.09½	.09½	.09½	.09½	.07½	.07½	.07½	.07½	.07½	.09½	.09½	.09½
		3	Fillets.....	All sizes.....	.27½	.27½	.27½	.22½	.22½	.22½	.22½	.22½	.22½	.27½	.27½	.27½
25	Red Cod or Rock Cod (Pacific Coast) (Sebastes species).....	1	Round.....	All sizes.....	.08½	.08½	.08½	.08½	.07½	.07½	.07½	.07½	.07½	.08½	.08½	.08½
		2	Dressed.....	All sizes.....	.13½	.13½	.13½	.11	.11	.11	.11	.11	.11	.13½	.13½	.13½
		3	Fillets.....	All sizes.....	.28½	.28½	.28½	.24½	.24½	.24½	.24½	.24½	.24½	.28½	.28½	.28½
26	Sablefish (Anoplopoma fimbria).....	1	Dressed.....	6 lbs. and over	.19	.19	.19	.17	.17	.17	.17	.17	.17	.19	.19	.19
		2	Dressed.....	Under 6 lbs.	.12	.12	.12	.12	.10	.10	.10	.10	.10	.12	.12	.12
		3	Fillets.....	All sizes.....	.32½	.32½	.32½	.28½	.28½	.28½	.28½	.28½	.28½	.32½	.32½	.32½
		4	Steaks.....	All sizes.....	.22½	.22½	.22½	.22½	.20	.20	.20	.20	.20	.22½	.22½	.22½
27	Salmon, chinook or king (Pacific coast) troll caught (Oncorhynchus tshawytscha):	1	Drawn.....	14 lbs. and over	.28	.28	.28	.28	.28	.28	.28	.28	.28	.28	.28	.28
	Red meat.....	2	Drawn.....	Under 14 lbs.	.23½	.23½	.23½	.23½	.23½	.23½	.23½	.23½	.23½	.23½	.23½	.23½
	White meat.....	3	Drawn.....	All sizes.....	.19	.19	.19	.19	.19	.19	.19	.19	.19	.19	.19	.19
	Red meat.....	4	Drawn.....	12½ lbs. and over.	.30½	.30½	.30½	.30½	.30½	.30½	.30½	.30½	.30½	.30½	.30½	.30½
	Red meat.....	5	Dressed.....	Under 12½ lbs.	.26½	.26½	.26½	.26½	.26½	.26½	.26½	.26½	.26½	.26½	.26½	.26½
	White meat.....	6	Dressed.....	All sizes.....	.20½	.20½	.20½	.20½	.20½	.20½	.20½	.20½	.20½	.20½	.20½	.20½
	Red meat.....	7	Steaks.....	All sizes.....	.32	.32	.32	.32	.32	.32	.32	.32	.32	.32	.32	.32
	White meat.....	8	Steaks.....	All sizes.....	.24½	.24½	.24½	.24½	.24½	.24½	.24½	.24½	.24½	.24½	.24½	.24½
28	Salmon, silver (Pacific coast) troll caught (Oncorhynchus kisutch).....	1	Drawn.....	All sizes.....	.21½	.21½	.21½	.21½	.21½	.21½	.21½	.21½	.21½	.21½	.21½	.21½
		2	Dressed.....	All sizes.....	.24	.24	.24	.24	.24	.24	.24	.24	.24	.24	.24	.24
		3	Steaks.....	All sizes.....	.27½	.27½	.27½	.27½	.27½	.27½	.27½	.27½	.27½	.27½	.27½	.27½
29	Salmon, silver (Pacific coast) seine caught (Oncorhynchus kisutch).....	1	Round.....	All sizes.....	.12	.12	.12	.12	.12	.12	.12	.12	.12	.12	.12	.12
		2	Drawn.....	All sizes.....	.14½	.14½	.14½	.14½	.14½	.14½	.14½	.14½	.14½	.14½	.14½	.14½
		3	Dressed.....	All sizes.....	.15½	.15½	.15½	.15½	.15½	.15½	.15½	.15½	.15½	.15½	.15½	.15½
		4	Steaks.....	All sizes.....	.18½	.18½	.18½	.18½	.18½	.18½	.18½	.18½	.18½	.18½	.18½	.18½
30	Salmon, fall (Pacific coast) seine caught (Oncorhynchus keta).....	1	Round.....	All sizes.....	.13½	.13½	.13½	.13½	.13½	.13½	.13½	.13½	.13½	.13½	.13½	.13½
		2	Drawn.....	All sizes.....	.15½	.15½	.15½	.15½	.15½	.15½	.15½	.15½	.15½	.15½	.15½	.15½
		3	Dressed.....	All sizes.....	.17½	.17½	.17½	.17½	.17½	.17½	.17½	.17½	.17½	.17½	.17½	.17½
		4	Steaks.....	All sizes.....	.20½	.20½	.20½	.20½	.20½	.20½	.20½	.20½	.20½	.20½	.20½	.20½
31	Salmon, pink (Pacific coast) seine caught (Oncorhynchus gorbuscha).....	1	Round.....	All sizes.....	.10	.10	.10	.10	.10	.10	.10	.10	.10	.10	.10	.10
		2	Drawn.....	All sizes.....	.11½	.11½	.11½	.11½	.11½	.11½	.11½	.11½	.11½	.11½	.11½	.11½
		3	Dressed.....	All sizes.....	.12½	.12½	.12½	.12½	.12½	.12½	.12½	.12½	.12½	.12½	.12½	.12½
		4	Fillets.....	All sizes.....	.18½	.18½	.18½	.18½	.18½	.18½	.18½	.18½	.18½	.18½	.18½	.18½
32	Salmon, sockeye or blueback (Pacific coast) seine caught (Oncorhynchus nerka).....	1	Round.....	All sizes.....	.22	.22	.22	.22	.22	.22	.22	.22	.22	.22	.22	.22
		2	Dressed.....	All sizes.....	.28½	.28½	.28½	.28½	.28½	.28½	.28½	.28½	.28½	.28½	.28½	.28½
33	Salmon, chinook or king (Pacific coast) Oncorhynchus tshawytscha).....	1	Round.....	All sizes.....	.20	.20	.20	.20	.20	.20	.20	.20	.20	.20	.20	.20
		2	Dressed.....	All sizes.....	.25½	.25½	.25½	.25½	.25½	.25½	.25½	.25½	.25½	.25½	.25½	.25½
35	Salmon, steelhead (Pacific coast) (Salmo gairdneri).....	1	Round.....	All sizes.....	.08	.08	.08	.08	.08	.08	.08	.08	.08	.08	.08	.08
		2	Dressed.....	All sizes.....	.09½	.09½	.09½	.09½	.09½	.09½	.09½	.09½	.09½	.09½	.09½	.09½
36	Smelt, Silver (Pacific coast).....	1	Round.....	All sizes.....	.15½	.15½	.15½	.15½	.13	.13	.13	.13	.13	.15½	.15½	.15½

TABLE D.—MAXIMUM PRICES FOR CASH AND CARRY WHOLESALERS OF FRESH FISH AND SEAFOOD—Continued

Schedule No.	Name	Item No.	Style of dressing	Size	Price in cents per pound											
					January	February	March	April	May	June	July	August	September	October	November	December
37	Sole, Dover (Pacific coast) -----	1	Round	All sizes	.08½	.08½	.08½	.08½	.07½	.07½	.07½	.07½	.08½	.08½	.08½	.08½
		2	Dressed	All sizes	.10½	.10½	.10½	.10½	.09	.09	.09	.09	.10½	.10½	.10½	.10½
		3	Skinned	All sizes	.13	.13	.13	.13	.11	.11	.11	.11	.13	.13	.13	.13
		4	Fillet	All sizes	.29½	.29½	.29½	.29½	.25	.25	.25	.25	.29½	.29½	.29½	.29½
38	Sole, English (Pacific coast) -----	1	Round	13 inches & over.	.09½	.09½	.09½	.09½	.08½	.08½	.08½	.08½	.09½	.09½	.09½	.09½
		2	Round	11½ to 13 inches	.08	.08	.08	.08	.07	.07	.07	.07	.08	.08	.08	.08
		3	Dressed	13 inches & over.	.11½	.11½	.11½	.11½	.10½	.10½	.10½	.10½	.11½	.11½	.11½	.11½
		4	Dressed	11½ to 13 inches	.09½	.09½	.09½	.09½	.08½	.08½	.08½	.08½	.09½	.09½	.09½	.09½
39	Sole, Petrale (Pacific coast) -----	5	Skinned	All sizes	.13½	.13½	.13½	.13½	.11½	.11½	.11½	.11½	.13½	.13½	.13½	.13½
		6	Fillet	All sizes	.28½	.28½	.28½	.28½	.25½	.25½	.25½	.25½	.28½	.28½	.28½	.28½
		1	Round	All sizes	.10	.10	.10	.10	.09	.09	.09	.09	.10	.10	.10	.10
		2	Dressed	All sizes	.12½	.12½	.12½	.12½	.11	.11	.11	.11	.12½	.12½	.12½	.12½
41	Sole, Sand (Pacific coast) -----	3	Skinned	All sizes	.15½	.15½	.15½	.15½	.13½	.13½	.13½	.13½	.15½	.15½	.15½	.15½
		4	Fillet	All sizes	.30	.30	.30	.30	.27	.27	.27	.27	.30	.30	.30	.30
		1	Round	All sizes	.09	.09	.09	.09	.08	.08	.08	.08	.09	.09	.09	.09
		2	Dressed	All sizes	.11	.11	.11	.11	.09½	.09½	.09½	.09½	.11	.11	.11	.11
42	Sole, Turbot (Pacific coast) -----	3	Skinned	All sizes	.13½	.13½	.13½	.13½	.11½	.11½	.11½	.11½	.13½	.13½	.13½	.13½
		4	Fillet	All sizes	.28	.28	.28	.28	.25	.25	.25	.25	.28	.28	.28	.28
		1	Round	All sizes	.08½	.08½	.08½	.08½	.07½	.07½	.07½	.07½	.08½	.08½	.08½	.08½
		2	Dressed	All sizes	.10½	.10½	.10½	.10½	.09	.09	.09	.09	.10½	.10½	.10½	.10½
43	Sole, Turbot (Pacific coast) -----	3	Skinned	All sizes	.13	.13	.13	.13	.11	.11	.11	.11	.13	.13	.13	.13
		4	Fillet	All sizes	.29	.29	.29	.29	.25	.25	.25	.25	.29	.29	.29	.29

TABLE E.—MAXIMUM PRICES FOR SERVICE AND DELIVERY WHOLESALERS OF FRESH FISH AND SEAFOOD

Schedule No.	Name	Item No.	Style of dressing	Size	Price in cents per pound												
					January	February	March	April	May	June	July	August	September	October	November	December	
1	Alewives (<i>pomolobus pseudoharengus</i>)	1	Round	All sizes	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07
2	Codfish (<i>gadus callarias</i>)	1	Dressed	2½ to 10 lbs.	18½	18½	18½	15½	15½	15½	15½	15½	15½	15½	18½	18½	18½
		2	Dressed	10-25 lbs.	18½	18½	18½	16½	16½	16½	16½	16½	16½	16½	18½	18½	18½
		3	Drawn	2½ to 10 lbs.	14½	14½	14½	12½	12½	12½	12½	12½	12½	12½	14½	14½	14½
		4	Drawn	10 to 25 lbs.	15½	15½	15½	13	13	13	13	13	13	13	15½	15½	15½
		5	Drawn	Under 2½ lbs.	13½	13½	13½	12	12	12	12	12	12	12	13½	13½	13½
		6	Round	Under 2½ lbs.	09½	09½	09½	08½	08½	08½	08½	08½	08½	08½	09½	09½	09½
		7	Fillets	All sizes	32½	32½	32½	27½	27½	27½	27½	27½	27½	27½	32½	32½	32½
		8	Sliced	All sizes	20	20	20	24½	24½	24½	24½	24½	24½	24½	20	20	20
		9	Dressed	Over 25 lbs.	18½	18½	18½	15½	15½	15½	15½	15½	15½	15½	18½	18½	18½
		10	Drawn	Over 25 lbs.	14½	14½	14½	12½	12½	12½	12½	12½	12½	12½	14½	14½	14½
3	Cusk (<i>brosme brosme</i>)	1	Drawn	All sizes	14	14	14	12	12	12	12	12	12	12	14	14	14
		2	Fillets	All sizes	31½	31½	31½	26½	26½	26½	26½	26½	26½	26½	31½	31½	31½
		3	Dressed	All sizes	17½	17½	17½	14½	14½	14½	14½	14½	14½	14½	17½	17½	17½
4	Blackback (<i>pseudopleuronectes americanus</i>)	1	Round	All sizes	13½	13½	13½	11½	11½	11½	11½	11½	11½	11½	13½	13½	13½
		2	Fillets	All sizes	35½	35½	35½	29	29	29	29	29	29	29	35½	35½	35½
5	Dab, sea (<i>limanda limanda</i>)	1	Round	All sizes	13	13	13	11	11	11	11	11	11	11	13	13	13
		2	Fillets	All sizes	35½	35½	35½	29	29	29	29	29	29	29	35½	35½	35½
6	Yellow tail (<i>limanda ferruginea</i>)	1	Round	All sizes	12½	12½	12½	10½	10½	10½	10½	10½	10½	10½	12½	12½	12½
		2	Fillets	All sizes	35½	35½	35½	29	29	29	29	29	29	29	35½	35½	35½
7	Haddock (<i>melanogrammus aeglefinus</i>)	1	Drawn	Over 2½ lbs.	16	16	16	13½	13½	13½	13½	13½	13½	13½	16	16	16
		2	Drawn	Under 2½ lbs.	15½	15½	15½	13	13	13	13	13	13	13	15½	15½	15½
		3	Round	All sizes	09½	09½	09½	08½	08½	08½	08½	08½	08½	08½	09½	09½	09½
		4	Fillets	All sizes	34½	34½	34½	29½	29½	29½	29½	29½	29½	29½	34½	34½	34½
		5	Dressed	Over 2½ lbs.	18½	18½	18½	16½	16½	16½	16½	16½	16½	16½	18½	18½	18½
8	Hake (<i>Urophycis</i> species)	1	Dressed	Under 2½ lbs.	13	13	13	11	11	11	11	11	11	11	13	13	13
		2	Dressed	Over 2½ lbs.	15½	15½	15½	13	13	13	13	13	13	13	15½	15½	15½
		3	Round	All sizes	09½	09½	09½	08½	08½	08½	08½	08½	08½	08½	09½	09½	09½
		4	Fillets	All sizes	29½	29½	29½	25	25	25	25	25	25	25	29½	29½	29½
9	Hake—Mud (<i>Urophycis</i> species)	1	Round	All sizes	09½	09½	09½	08½	08½	08½	08½	08½	08½	08½	09½	09½	09½
		2	Drawn	All sizes	10½	10½	10½	09½	09½	09½	09½	09½	09½	09½	10½	10½	10½
10	Herring (<i>Clupea harengus</i>)	1	Round	All sizes	07	07	07	07	07	07	07	07	07	07	07	07	07
11	Pollock (<i>Pollachius virens</i>)	1	Drawn	All sizes	13½	13½	13½	11	11	11	11	11	11	11	11	11	11
		2	Round	Over 2½ lbs.	12½	12½	12½	10	10	10	10	10	10	10	10	10	10
		3	Round	Under 2½ lbs.	11½	11½	11½	09½	09½	09½	09½	09½	09½	09½	09½	09½	09½
		4	Fillets	All sizes	26½	26½	26½	21	21	21	21	21	21	21	21	21	21
		5	Dressed	All sizes	16½	16½	16½	12½	12½	12½	12½	12½	12½	12½	16½	16½	16½
12	Rosefish (<i>Sebastes marinus</i>)	1	Round	All sizes	10½	10½	10½	09½	09½	09½	09½	09½	09½	09½	10½	10½	10½
		2	Fillets	All sizes	27½	27½	27½	25	25	25	25	25	25	25	27½	27½	27½
13	Sole, Gray (<i>Glyptocephalus cynoglossus</i>)	1	Round	All sizes	16½	16½	16½	14	14	14	14	14	14	14	16½	16½	16½
		2	Fillets	All sizes	47	47	47	40	40	40	40	40	40	40	47	47	47
14	Sole, Lemon (<i>Pseudopleuronectes dig-nabilis</i>)	1	Round	All sizes	18½	18½	18½	14½	14½	14½	14½	14½	14½	14½	18½	18½	18½
		2	Fillets	All sizes	54½	54½	54½	44½	44½	44½	44½	44½	44½	44½	54½	54½	54½
15	Whiting (<i>Merluccius bilinearis</i>)	1	Round	All sizes	08½	08½	08½	08½	08	08	08	08	08	08	08	08	08
		2	Dressed	All sizes	11½	11½	11½	11½	10½	10½	10½	10½	10½	10½	11½	11½	11½
		3	Regular Fillets	All sizes	21½	21½	21½	21½	20½	20½	20½	20½	20½	20½	21½	21½	21½
		4	Butterfly Fillets	All sizes	21½	21½	21½	21½	20	20	20	20	20	20	21½	21½	21½
		5	Dressed & Skinned	All sizes	20	20	20	20	19	19	19	19	19	19	20	20	20
		6	Dressed & Scaled	All sizes	12½	12½	12½	12½	11½	11½	11½	11½	11½	11½	12½	12½	12½
16	Wolffish (<i>Anarhichas lupus</i>)	1	Drawn	All sizes	14	14	14	11	11	11	11	11	11	11	14	14	14
		2	Dressed	All sizes	17½	17½	17½	13	13	13	13	13	13	13	17½	17½	17½
		3	Dressed & Skinned	All sizes	29	29	29	21	21	21	21	21	21	21	29	29	29
		4	Fillets	All sizes	37½	37½	37½	27½	27½	27½	27½	27½	27½	27½	37½	37½	37½
17	Scallops, Sea (<i>Pecten magellanicus</i>)	1	Meats	All sizes	44½	44½	44½	39½	39½	39½	39½	39½	39½	39½	44½	44½	44½
18	Scallops, Bay (<i>Pecten irradians</i>)	1	Meats	All sizes	55½	55½	55½	55½	55½	55½	55½	55½	55½	55½	55½	55½	55½

TABLE E.—MAXIMUM PRICES FOR SERVICE AND DELIVERY WHOLESALERS OF FRESH FISH AND SEAFOOD

Schedule No.	Name	Item No.	Style of dressing	Size	Price in cents per pound											
					January	February	March	April	May	June	July	August	September	October	November	December
19	Swordfish (<i>Xiphias gladius</i>)	1	Dressed	All sizes	0.39½	0.39½	0.39½	0.39½	0.39½	0.39½	0.39½	0.39½	0.39½	0.39½	0.39½	0.39½
		2	Cuts—Center	All sizes	.42	.42	.42	.42	.42	.42	.42	.42	.42	.42	.42	.42
		3	Cuts—Head	All sizes	.39	.39	.39	.39	.39	.39	.39	.39	.39	.39	.39	.39
		4	Cuts—Tail	All sizes	.39	.39	.39	.39	.39	.39	.39	.39	.39	.39	.39	.39
20	Cod, true (Pacific Coast) (<i>Gadus macrocephalus</i>)	5	Steaks—Individual	All sizes	.53½	.53½	.53½	.53½	.53½	.53½	.53½	.53½	.53½	.53½	.53½	.53½
		1	Round	All sizes	.13	.13	.13	.13	.11	.11	.11	.11	.13	.13	.13	.13
		2	Dressed	All sizes	.15½	.15½	.15½	.15½	.12½	.12½	.12½	.12½	.15½	.15½	.15½	.15½
22	Flounders (Pacific Coast)	3	Fillets	All sizes	.27½	.27½	.27½	.27½	.22½	.22½	.22½	.22½	.27½	.27½	.27½	.27½
		1	Round	All sizes	.11	.11	.11	.11	.10	.10	.10	.10	.11	.11	.11	.11
		2	Dressed	All sizes	.13½	.13½	.13½	.13½	.12½	.12½	.12½	.12½	.13½	.13½	.13½	.13½
		3	Fillets	All sizes	.31½	.31½	.31½	.31½	.27½	.27½	.27½	.27½	.31½	.31½	.31½	.31½
23	Halibut (<i>Hippoglossus hippoglossus</i>)	1	Dressed	5 to 10 lbs.	.23½	.23½	.23½	.23½	.23½	.23½	.23½	.23½	.23½	.23½	.23½	.23½
		2	Dressed	10 to 60 lbs.	.25	.25	.25	.25	.25	.25	.25	.25	.25	.25	.25	.25
		3	Dressed	Over 60 lbs.	.23½	.23½	.23½	.23½	.23½	.23½	.23½	.23½	.23½	.23½	.23½	.23½
		4	Steaks	All sizes	.30½	.30½	.30½	.30½	.30½	.30½	.30½	.30½	.30½	.30½	.30½	.30½
24	Lingcod (Pacific Coast) (<i>Ophiodon elongatus</i>)	1	Dressed	6 lbs. and over	.17	.17	.17	.17	.14½	.14½	.14½	.14½	.17	.17	.17	.17
		2	Dressed	Under 6 lbs.	.12	.12	.12	.12	.10	.10	.10	.10	.12	.12	.12	.12
		3	Fillets	All sizes	.30½	.30½	.30½	.30½	.25	.25	.25	.25	.30½	.30½	.30½	.30½
25	Rock Cod or Red Cod (Pacific Coast) (<i>Sebastes species</i>)	1	Round	All sizes	.11	.11	.11	.11	.10	.10	.10	.10	.11	.11	.11	.11
		2	Dressed	All sizes	.16	.16	.16	.16	.13½	.13½	.13½	.13½	.16	.16	.16	.16
		3	Fillets	All sizes	.31	.31	.31	.31	.27	.27	.27	.27	.31	.31	.31	.31
26	Sablefish (<i>Anoplopoma fimbria</i>)	1	Dressed	6 lbs. and over	.21½	.21½	.21½	.21½	.19½	.19½	.19½	.19½	.21½	.21½	.21½	.21½
		2	Dressed	Under 6 lbs.	.14½	.14½	.14½	.14½	.12½	.12½	.12½	.12½	.14½	.14½	.14½	.14½
		3	Fillets	All sizes	.35	.35	.35	.35	.31	.31	.31	.31	.35	.35	.35	.35
		4	Steaks	All sizes	.25	.25	.25	.25	.22½	.22½	.22½	.22½	.25	.25	.25	.25
27	Salmon, chinook or king (Pacific coast) troll caught (<i>Oncorhynchus tshawytscha</i>)	1	Drawn	14 lbs. and over	.30½	.30½	.30½	.30½	.30½	.30½	.30½	.30½	.30½	.30½	.30½	.30½
	Red meat	2	Drawn	Under 14 lbs.	.26½	.26½	.26½	.26½	.26½	.26½	.26½	.26½	.26½	.26½	.26½	.26½
	White meat	3	Drawn	All sizes	.21½	.21½	.21½	.21½	.21½	.21½	.21½	.21½	.21½	.21½	.21½	.21½
	Red meat	4	Dressed	12½ lbs. and over	.33	.33	.33	.33	.33	.33	.33	.33	.33	.33	.33	.33
	Red meat	5	Dressed	Under 12½ lbs.	.28½	.28½	.28½	.28½	.28½	.28½	.28½	.28½	.28½	.28½	.28½	.28½
	White meat	6	Dressed	All sizes	.23	.23	.23	.23	.23	.23	.23	.23	.23	.23	.23	.23
	Red meat	7	Steaks	All sizes	.34½	.34½	.34½	.34½	.34½	.34½	.34½	.34½	.34½	.34½	.34½	.34½
	White meat	8	Steaks	All sizes	.27	.27	.27	.27	.27	.27	.27	.27	.27	.27	.27	.27
28	Salmon, silver (Pacific coast) troll caught (<i>Oncorhynchus kisutch</i>)	1	Drawn	All sizes	.24	.24	.24	.24	.24	.24	.24	.24	.24	.24	.24	.24
		2	Dressed	All sizes	.26½	.26½	.26½	.26½	.26½	.26½	.26½	.26½	.26½	.26½	.26½	.26½
		3	Steaks	All sizes	.30½	.30½	.30½	.30½	.30½	.30½	.30½	.30½	.30½	.30½	.30½	.30½
29	Salmon, silver (Pacific coast) seine caught (<i>Oncorhynchus kisutch</i>)	1	Round	All sizes	.14½	.14½	.14½	.14½	.14½	.14½	.14½	.14½	.14½	.14½	.14½	.14½
		2	Drawn	All sizes	.16½	.16½	.16½	.16½	.16½	.16½	.16½	.16½	.16½	.16½	.16½	.16½
		3	Dressed	All sizes	.18	.18	.18	.18	.18	.18	.18	.18	.18	.18	.18	.18
		4	Steaks	All sizes	.21½	.21½	.21½	.21½	.21½	.21½	.21½	.21½	.21½	.21½	.21½	.21½
30	Salmon, fall (Pacific coast) seine caught (<i>Oncorhynchus keta</i>)	1	Round	All sizes	.16	.16	.16	.16	.16	.16	.16	.16	.16	.16	.16	.16
		2	Drawn	All sizes	.17½	.17½	.17½	.17½	.17½	.17½	.17½	.17½	.17½	.17½	.17½	.17½
		3	Dressed	All sizes	.19½	.19½	.19½	.19½	.19½	.19½	.19½	.19½	.19½	.19½	.19½	.19½
		4	Steaks	All sizes	.22½	.22½	.22½	.22½	.22½	.22½	.22½	.22½	.22½	.22½	.22½	.22½
31	Salmon, pink (Pacific coast) seine caught (<i>Oncorhynchus gorbuscha</i>)	1	Round	All sizes	.12½	.12½	.12½	.12½	.12½	.12½	.12½	.12½	.12½	.12½	.12½	.12½
		2	Drawn	All sizes	.13½	.13½	.13½	.13½	.13½	.13½	.13½	.13½	.13½	.13½	.13½	.13½
		3	Dressed	All sizes	.15½	.15½	.15½	.15½	.15½	.15½	.15½	.15½	.15½	.15½	.15½	.15½
		4	Fillets	All sizes	.21	.21	.21	.21	.21	.21	.21	.21	.21	.21	.21	.21
32	Salmon, sockeye or blueback (Pacific coast) seine caught (<i>Oncorhynchus nerka</i>)	1	Round	All sizes	.24½	.24½	.24½	.24½	.24½	.24½	.24½	.24½	.24½	.24½	.24½	.24½
		2	Dressed	All sizes	.31	.31	.31	.31	.31	.31	.31	.31	.31	.31	.31	.31
33	Salmon, chinook or king (Pacific coast) (<i>Oncorhynchus tshawytscha</i>)	1	Round	All sizes	.22½	.22½	.22½	.22½	.22½	.22½	.22½	.22½	.22½	.22½	.22½	.22½
		2	Dressed	All sizes	.28½	.28½	.28½	.28½	.28½	.28½	.28½	.28½	.28½	.28½	.28½	.28½
34	Salmon, steelhead (Pacific coast) (<i>salmo gairdneri</i>)	1	Round	All sizes	.10½	.10½	.10½	.10½	.10½	.10½	.10½	.10½	.10½	.10½	.10½	.10½
		2	Dressed	All sizes	.12	.12	.12	.12	.12	.12	.12	.12	.12	.12	.12	.12
35	Smelt, silver (Pacific coast)	1	Round	All sizes	.18	.18	.18	.18	.15½	.15½	.15½	.15½	.18	.18	.18	.18
36	Sole, Dover (Pacific Coast)	1	Round	All sizes	.11	.11	.11	.11	.10	.10	.10	.10	.11	.11	.11	.11
		2	Dressed	All sizes	.12½	.12½	.12½	.12½	.11½	.11½	.11½	.11½	.12½	.12½	.12½	.12½
		3	Skinned	All sizes	.15½	.15½	.15½	.15½	.13½	.13½	.13½	.13½	.15½	.15½	.15½	.15½
		4	Fillets	All sizes	.31½	.31½	.31½	.31½	.27½	.27½	.27½	.27½	.31½	.31½	.31½	.31½
38	Sole English (Pacific Coast)	1	Round	13 inches and over	.12	.12	.12	.12	.11	.11	.11	.11	.12	.12	.12	.12
		2	Round	11½ to 13 inches	.10½	.10½	.10½	.10½	.09½	.09½	.09½	.09½	.10½	.10½	.10½	.10½
		3	Dressed	13 inches and over	.14	.14	.14	.14	.12½	.12½	.12½	.12½	.14	.14	.14	.14
		4	Dressed	11½ to 13 inches	.12	.12	.12	.12	.10½	.10½	.10½	.10½	.12	.12	.12	.12
		5	Skinned	All sizes	.16	.16	.16	.16	.13½	.13½	.13½	.13½	.16	.16	.16	.16
		6	Fillets	All sizes	.31½	.31½	.31½	.31½	.28	.28	.28	.28	.31½	.31½	.31½	.31½
39	Sole, Petrale (Pacific Coast)	1	Round	All sizes	.12½	.12½	.12½	.12½	.11½	.11½	.11½	.11½	.12½	.12½	.12½	.12½
		2	Dressed	All sizes	.15½	.15½	.15½	.15½	.13½	.13½	.13½	.13½	.15½	.15½	.15½	.15½
		3	Skinned	All sizes	.18	.18	.18	.18	.16½	.16½	.16½	.16½	.18	.18	.18	.18
		4	Fillets	All sizes	.32½	.32½	.32½	.32½	.29½	.29½	.29½	.29½	.32½	.32½	.32½	.32½
41	Sole, Sand (Pacific Coast)	1	Round	All sizes	.11½	.11½	.11½	.11½	.10½	.10½	.10½	.10½	.11½	.11½	.11½	.11½
		2	Dressed	All sizes	.13½	.13½	.13½	.13½	.12½	.12½	.12½	.12½	.13½	.13½	.13½	.13½
		3	Skinned	All sizes	.16½	.16½	.16½	.16½	.14	.14	.14	.14	.16½	.16½	.16½	.16½
		4	Fillets	All sizes	.30½	.30½	.30½	.30½	.27½	.27½	.27½	.27½	.30½	.30½	.30½	.30½
42	Sole, Turbo. (Pacific Coast)	1	Round	All sizes	.11	.11	.11	.11	.10	.10	.10	.10	.11	.11	.11	.11
		2	Dressed	All sizes	.12½	.12½	.12½	.12½	.11½	.11½	.11½	.11½	.12½	.12½	.12½	.12½
		3	Skinned	All sizes	.15½	.15½	.15½	.15½	.13½	.13½	.13½	.13½	.15½	.15½	.15½	.15½
		4	Fillets	All sizes	.31½	.31½	.31½	.31½	.27½	.27½	.27½	.27½	.31½	.31½	.31½	.31½

Effective date. This regulation shall become effective July 13, 1943.

NOTE: The reporting and recording provisions of this regulation are approved by the Bureau of the Budget in accordance with the Federal Reports Act of 1942.

Issued this 7th day of July 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-10943; Filed, July 7, 1943; 12:18 p. m.]

PART 1377—WOODEN CONTAINERS

[Rev. MPR 186,¹ Amdt. 7]

WESTERN WOODEN AGRICULTURAL CONTAINERS

A statement of the considerations involved in the issuance of this amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.*

Revised Maximum Price Regulation 186 is amended in the following respects:

1. In § 1377.110 the paragraphs (f) to (k), inclusive, are redesignated (g) to (l), inclusive, and a new paragraph (f) is added to read as follows:

(f) *Mark-up for sales of shook and covers by "growers' service organizations"*. On sales of shook and covers, as defined in this regulation, in carload lots by "growers' service organizations" a mark-up of 10 percent may be added to the maximum price. On sales of less than carload lots a mark-up of 20 percent may be added. These mark-ups may be added only on sales of shook and covers bought by a "growers' service organization" for the purpose of resale, and only by organizations which receive authorization from the Office of Price Administration. Authorization may be granted by letter to any organization making application for permission to add the mark-ups if it is shown that the organization is engaged primarily in the business of marketing fruits and vegetables for the account of growers and that it maintains enclosed warehousing facilities for fresh fruit and vegetable containers and covers.

2. In § 1377.110 the new paragraph (i) is amended by adding the phrase, "plus actual freight from mill to warehouse" following "basic prices" in the sentence reading:

In the case of all warehouses located in the northwest area, the maximum charges in Table 6 are to be added to the "basic prices."

This amendment shall become effective July 13, 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871)

Issued this 7th day of July 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-10946; Filed, July 7, 1943;
12:14 p. m.]

PART 1386—SOAP AND GLYCERINE

[MPR 390,¹ Amdt. 2]

HOUSEHOLD SOAPS AND CLEANSERS SOLD BY RETAIL FOOD STORES

A statement of the considerations involved in the issuance of this amendment, issued simultaneously herewith,

*Copies may be obtained from the Office of Price Administration.

¹ 8 F.R. 1591, 3529, 3842, 4479, 6177, 7505, 8505, 8751.

² 8 F.R. 6428.

has been filed with the Division of the Federal Register.*

Maximum Price Regulation No. 390 is amended in the following respects:

1. In sections 2 (a), 3 (a), 3 (b), 5, 12 (a), 13, 14, 16 (c), 17, 18 and 19, the word "group" is substituted for the word "class", "groups" is substituted for "classes", "Group" is substituted for "Class", and "Groups" is substituted for "Classes" wherever used.

2. The definition of "chain retail food store" in section 10 (a) is amended to read as follows:

"Chain retail food store" means one of four or more retail food stores under one ownership which jointly have an annual gross volume of \$500,000 or more.

3. Section 12 (b) (1) is amended to read as follows:

(1) If you sell foods in a retail store in which there are other food retailers, but no two of them sell a complete line of the same general class of food, you are treated as a separate retailer and must find out what group you are in by using only your own annual gross sales.

4. Section 12 (b) (2) is amended to read as follows:

(2) If you sell food in a retail store in which there are other food retailers, but no two of them sell a complete line of the same general class of food, you must find out what group you are in by taking the combined annual gross sales of all the food retailers in that store.

This amendment shall become effective July 13, 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871; E.O. 9328, 8 F.R. 4681)

Issued this 7th day of July 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-10947; Filed, July 7, 1943;
12:17 p. m.]

PART 1351—FOOD AND FOOD PRODUCTS

[MPR 289,¹ Amdt. 17]

DAIRY PRODUCTS; WHEY POWDER

A statement of the considerations involved in the issuance of this amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.*

The first sentence of § 1351.1524 (b) is amended by inserting the phrase "or any person other than a 'wholesaler' or a 'retailer,'" after the phrase "by a manufacturer."

This amendment shall become effective July 13, 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871; E.O. 9328, 8 F.R. 4681)

Issued this 7th day of July 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-10955; Filed, July 7, 1943;
2:39 p. m.]

¹ 7 F.R. 10996; 8 F.R. 490, 1458, 1885, 1972, 3252, 3327, 4335, 4513, 4337, 4338, 4918, 6440, 7566, 7593, 8276, 8751.

PART 1364—FRESH, CURED, AND CANNED MEAT AND FISH PRODUCTS

[MPR 265,¹ Amdt. 2]

SALES BY CANNERS OF SALMON

A statement of the considerations involved in the issuance of this amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.*

Maximum Price Regulation 265 is amended in the following respects:

1. The items in the table of § 1364.562 (a) preceding Columbia River are amended to read as follows:

Variety	Style of container	Price per case
Alaska King	1 lb. talls	\$14.00
Alaska Chinook	1 lb. flats	17.60
Alaska Chinook	½ lb. flats	10.00
Alaska Red	1 lb. talls	15.00
Alaska Red	1 lb. flats	15.50
Alaska Red	½ lb. flats	10.00
Coho	1 lb. talls	11.60
Coho	1 lb. flats	12.30
Coho	½ lb. flats	8.00
Coho	½ lb. flats	5.20
Pink	1 lb. talls	8.00
Pink	1 lb. flats	8.00
Pink	½ lb. flats	5.60
Pink	½ lb. flats	3.90
Chum	1 lb. talls	7.60
Chum	½ lb. flats	5.40
Copper River Sockeye	1 lb. talls	15.00
Copper River Sockeye	1 lb. flats	16.00
Copper River Sockeye	½ lb. flats	11.00
Puget Sound Sockeye	1 lb. talls	18.00
Puget Sound Sockeye	1 lb. flats	19.00
Puget Sound Sockeye	½ lb. flats	11.40
Puget Sound Sockeye	½ lb. flats	6.40

2. Section 1364.562 (c) is added to read as follows:

(c) Every canner, in connection with every first sale of ½ lb. flats of canned Alaska Chinook made to every wholesaler and retailer after July 12, 1943, shall attach to each carton, case or container the following notice:

The Office of Price Administration has authorized us to inform you, that if you are a wholesaler or retailer pricing this item under Revised Maximum Price Regulation 237 or 238, that under section 23a of Revised Maximum Price Regulation 237 or section 20a of Revised Maximum Price Regulation 238, you must recalculate your maximum price for this item. This recalculation is allowed only on your first purchase of this item after July 12, 1943.

This amendment shall become effective July 13, 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871; E.O. 9328, 8 F.R. 4681)

Issued this 7th day of July 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-10956; Filed, July 7, 1943;
2:39 p. m.]

PART 1364—FRESH, CURED AND CANNED MEAT AND FISH PRODUCTS

[MPR 366, Revocation]

FRESH TUNA FISH

For the reasons set forth in the statement of considerations issued simulta-

¹ 7 F.R. 9229, 10379, 11009; 8 F.R. 164, 606.

neously herewith and pursuant to the authority vested in the Price Administrator by the Emergency Price Control Act of 1942, as amended, and Executive Orders Nos. 9250 and 9328, *It is hereby ordered*, That Maximum Price Regulation No. 366—Fresh Tuna Fish—(§ 1364.1155) be and it hereby is revoked subject to the provisions of Supplementary Order No. 40 (8 F.R. 4325).

This order shall become effective July 13, 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871; E.O. 9328, 8 F.R. 4681)

Issued this 7th day of July 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-10957; Filed, July 7, 1943;
2:39 p. m.]

PART 1377—WOODEN CONTAINERS

[MPR 320,¹ Amdt. 5]

EASTERN AND CENTRAL WOODEN AGRICULTURAL CONTAINERS

A statement of the considerations involved in the issuance of this amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.*

Maximum Price Regulation 320 is amended in the following respects:

1. Section 1377.202 (a) is amended to read as follows:

(a) *Products covered by the regulation.* This regulation, under the term "Eastern and Central Wooden Agricultural Containers", covers wooden agricultural containers made entirely of wood or a combination of wood and solid fiber or corrugated board, which are manufactured in any of the following states: Alabama, Arkansas, Connecticut, Delaware, Florida, Georgia, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Mississippi, Missouri, Nebraska, New Hampshire, New Jersey, New York, North Carolina, Ohio, Oklahoma, Pennsylvania, Rhode Island, South Carolina, Tennessee, Texas, Vermont, Virginia, West Virginia, and Wisconsin.

The term "agricultural container" means any assembled or unassembled box, crate, tray, lug, cup, hamper, basket, carrier, or similar container customarily used for picking, handling, storing or shipping fresh fruits and vegetables. This regulation also covers any constituent wooden part (partial shook) of the containers covered herein, if it is ready to be assembled into the container. Carstrips, riser sticks and tomato stakes are also included within the terms of the regulation.

Expressly excluded from the provisions of this regulation are coopered products, veneer and plywood drums, and used containers.

*Copies may be obtained from the Office of Price Administration.

¹ 8 F.R. 1885, 3529, 3843, 4732, 7200.

2. Section 1377.208 is amended to read as follows:

§ 1377.208 *Containers covered by the regulation but not specifically priced.* A manufacturer desiring to price a container not specifically priced in the in the schedules must write to the Lumber Branch of the Office of Price Administration, Washington, D. C., giving a complete description of the item to be priced, all available production cost data, his requested selling price, and any facts in support of the requested price. Approval of a price will be by letter or telegram, and any price not disapproved within 20 days from receipt of the application shall be considered approved until amended or revoked by this Office. After filing application for a price and pending action by the Office of Price Administration a seller may use his requested price, subject to adjustment to the price approved by this Office.

Once a maximum price for a container has been approved or established by the Office of Price Administration under this section, the manufacturer must inform each warehouse operator, dealer or broker who sells the container which he manufactures of the price so established.

3. Section 1377.210 (c) is amended to read as follows:

(c) *Adjustable pricing.* Any person may agree to sell at a price which can be increased up to the maximum price in effect at the time of delivery, but no person may, unless authorized by the Office of Price Administration, deliver or agree to deliver at prices to be adjusted upward in accordance with action taken by the Office of Price Administration after delivery. Such authorization may be given when a request for a change in the applicable maximum price is pending, but only if the authorization is necessary to promote distribution or production and if it will not interfere with the purposes of the Emergency Price Control Act of 1942, as amended. The authorization may be given by the Administrator or by any official of the Office of Price Administration to whom the authority to grant the authorization has been delegated. The authorization will be given by order, except that it may be given by letter or telegram when the contemplated revision will be the granting of an individual application for adjustment.

4. In § 1377.216 (a), Table III, Zone 4 price of \$18.00 for 1 bushel (32 quart) hampers—wire or loop fasteners is amended to read \$20.00.

This amendment shall become effective July 7, 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871)

Issued this 7th day of July 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-10958; Filed, July 7, 1943;
2:40 p. m.]

PART 1381—SOFTWOOD LUMBER

[Rev. MPR 161,¹ Amdt. 5]

WEST COAST LOGS

A statement of the considerations involved in the issuance of this amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.*

Revised Maximum Price Regulation No. 161 is amended in the following respects:

1. Section 1381.154, paragraph (G) is amended to read as follows:

(G) DOUGLAS FIR SPECIAL SHIP SPAR LOGS

Specially selected for ship spars, booms, and masts and of following lengths	Puget Sound District	Willapa Bay-Grays Harbor District	Columbia River District	Southern Oregon-Tillamook District
42 to 54 feet.....	\$30	\$30	\$30	\$28
56 to 70 feet.....	40	40	40	38
72 to 80 feet.....	42.50	42.50	42.50	40.50
82 to 90 feet.....	45	45	45	43
92 to 100 feet.....	50	50	50	48
102 to 116 feet.....	55	55	55	53
Over 116 feet.....	75	75	75	73

2. Section 1381.155 is amended to read as follows:

§ 1381.155 *Long and short lengths and special logs—*(a) *Additions for long length.* For Nos. 1 and 2 Sawmill Logs (all species except Western red cedar) and Douglas fir peewee logs over 42 feet in length, (after allowance for trim) the following additions may be made to the prices in the above tables:

	Per 1,000 feet
42 to 50 feet.....	\$1.00
52 to 60 feet.....	2.00
62 to 70 feet.....	3.00
72 to 80 feet.....	4.00

For example, the maximum price on a No. 1 Douglas fir sawmill log 54 feet long in Puget Sound District is \$33.00 per thousand feet. Authorizations for special prices on long length under the previous provisions of this paragraph will continue in effect for the quantity of logs to which the authorization extended. Note that the long log addition may not be made on Aircraft Grade Logs, Peeler Logs, Douglas Fir Special Ship Spar Logs, Ponton Logs, or logs sold on a camp run basis.

(b) *Special logs.* For sawmill logs over 80 feet selected to fill particular orders for long timbers or lumber or other specific purpose actually requiring long logs, or for logs of necessary extra specifications that cannot be priced under paragraph (G) of the preceding § 1381.154, the buyer and seller jointly shall file with the Lumber Branch, Office of Price Administration, Washington, D. C., the species, grade, specifications, and quantity of the particular logs, the requirement therefor, and the proposed price. This proposed price must be submitted within ten days of its first use. If, within 15 days of the receipt of the request

¹ 8 F.R. 1117, 2992, 5678, 6619.

for approval, the Office of Price Administration does not disapprove the requested price, such price shall thereafter be the maximum price for that seller for that item. Pending such approval or action by the Office of Price Administration, the seller may deliver the item and receive payment therefor, subject to the condition that a refund will be made if the price is in excess of that approved by the Office of Price Administration. Adjustment for approval of such prices may be made by letter or telegram by the Lumber Branch of the Office of Price Administration.

(c) *Short lengths.* For blocks in lengths of less than 12 feet, deduct \$5.00 per 1,000 feet log scale from the prices in the price tables in section 1381.154 above.

3. Section 1381.156, paragraph (g) is amended to read as follows:

(g) *Contract logging service.* Persons rendering contract logging services by producing logs for an owner of stumpage, whether a seller of logs or consumer, are permitted under the provisions of § 1499.666 (c) of Supplementary Service Regulation No. 16 to make the same additions for overtime operations and under the same conditions as outlined in this section. In making application for authority to make such additions, the contractor should indicate, in addition to the other information required by paragraph (c) the name of the person for whom the service is rendered and a statement of his maximum prices computed under Maximum Price Regulation No. 165—Services. If there has been any adjustment of the maximum price established by that regulation which is based in any way on increased operating costs due to overtime operations, the addition may not be made under this paragraph.

This amendment shall become effective July 13, 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871)

Issued this 7th day of July 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-10959; Filed, July 7, 1943; 2:37 p. m.]

PART 1381—SOFTWOOD LUMBER

[Correction to Rev. MPR 222]

NORTHERN SOFTWOOD LUMBER

In the sentence immediately preceding paragraph (e) of section 7, the word "not" should be inserted between "may" and "be"; so that the sentence reads: "The addition may not be made on quotations or sales until permission has been received."

This correction shall become effective July 13, 1943.

* 7 F.R. 4734, 5028, 5367, 6428, 6966, 8239, 8431, 8798, 8943, 9197, 9342, 9343, 9785, 9971, 9972, 10480, 10619, 10718, 11010; 8 F.R. 1060, 3324, 4782, 5681, 5755, 5933.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871)

Issued this 7th day of July 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-10960; Filed, July 7, 1943; 2:39 p. m.]

PART 1394—RATIONING OF FUEL AND FUEL PRODUCTS

[RO 11, Amdt. 71*]

FUEL OIL RATIONING REGULATIONS

A rationale for this amendment has been issued simultaneously herewith and has been filed with the Division of the Federal Register.*

Ration Order No. 11 is amended in the following respects:

1. Section 1394.5001 (a) (7) is amended to read as follows:

(7) "Consumer" means any person acquiring fuel oil for use, including use as a component part of any manufactured article, material, or compound other than fuel oil. The term includes dealers and primary suppliers to the extent that they use fuel oil, or acquire fuel oil for use rather than for transfer.

2. Section 1394.5001 (a) (10) is amended to read as follows:

(10) "Dealer" means any person (other than a primary supplier) who is engaged in the business of buying and selling fuel oil. The term also includes secondary suppliers.

3. Section 1394.5001 (a) (17) is amended by deleting the phrase "or secondary supplier."

4. Section 1394.5001 (a) (26) is amended to read as follows:

(26) "Secondary supplier" means any person, other than a primary supplier, who is engaged in the business of buying and selling fuel oil for resale.

5. Section 1394.5001 (a) (35) is amended to read as follows:

(35) "Transfer" means to sell, give, exchange, lease, lend, deliver, supply or furnish, and includes the transfer of title by legal process or operation of law, such as, but not limited to, the transfer of title by will, inheritance or foreclosure; it also includes the withdrawal or setting apart for his own use by any dealer or primary supplier of fuel oil held by him but not acquired for use; but does not include the creation of a security interest or security title involving no change of possession. Delivery to a carrier for shipment, or by a carrier in the course of or in completion of shipment, shall not be deemed a transfer to or by such carrier. Any delivery of fuel oil into stationary storage facilities designated by the Petroleum Administration for War as a terminal to receive principal petroleum products pursuant to Petroleum Directive No. 59 of the Petroleum Administration for War shall be deemed a transfer of fuel oil to the owner or operator of such terminal, and delivery of fuel oil from such terminal to a person other than the owner or operator shall be deemed a transfer of fuel oil by the owner or operator to such person.

*Copies may be obtained from the Office of Price Administration.

* 7 F.R. 8480, 8708, 8809, 8897, 9316, 9396, 9427, 9430, 9621, 9478, 10153, 10081, 10379, 10530, 10531, 10780, 10707, 11118, 11071, 1466, 11005; 8 F.R. 165, 237, 437, 369, 374, 535, 439, 444, 607, 608, 977, 1204, 1235, 1282, 1681, 1636, 1859, 2194, 2432, 2598, 2781, 2730, 2887, 2942, 2993, 2887, 3105, 3521, 3628, 3734, 3848, 3948, 4255, 4137, 4350, 4784, 4850, 5678, 6064, 6262, 6960, 7588, 6137, 9059.

rier for shipment, or by a carrier in the course of or in completion of shipment, shall not be deemed a transfer to or by such carrier. Any delivery of fuel oil into stationary storage facilities designated by the Petroleum Administration for War as a terminal to receive principal petroleum products pursuant to Petroleum Directive No. 59 of the Petroleum Administration for War shall be deemed a transfer of fuel oil to the owner or operator of such terminal, and delivery of fuel oil from such terminal to a person other than the owner or operator shall be deemed a transfer of fuel oil by the owner or operator to such person.

6. Section 1394.5651 is amended by substituting the phrase "primary supplier" for the word "supplier" wherever appearing.

7. Section 1394.5652 is amended by substituting the phrase "primary supplier" for the word "supplier".

8. Section 1394.5655 (b) (6) is amended by substituting the phrase "primary supplier" for the word "supplier".

9. Section 1394.5657 (c) is amended by deleting the phrase "or secondary supplier" wherever appearing, and the phrase "or supplier".

10. Section 1394.5659 (b) is amended by substituting the phrase "primary supplier" for the word "supplier" wherever appearing, and by inserting after the phrase "or delivery receipts" the parenthetical phrase "(or his certified ration check, if he is a depositor)".

11. Section 1394.5659 (b) (1) is amended by inserting the parenthetical phrase "(or his certified ration check, if he is a depositor)" after the phrase "or delivery receipts" wherever appearing.

12. Section 1394.5659 (b) (2) is amended by inserting the parenthetical phrase "(or his certified ration check, if he is a depositor)" after the phrase "or delivery receipts" and by substituting the phrase "Receipts or certified ration check" for the phrase "or receipts".

13. Section 1394.5660 (a) is amended by substituting the phrase "primary suppliers" for the word "suppliers".

14. Section 1394.5660 (b) is amended by substituting the phrase "primary supplier" for the word "supplier" and by inserting the parenthetical phrase "(or his certified ration check, if he is a depositor)" after the phrase "or delivery receipts".

15. Section 1394.5661 is amended to read as follows:

§ 1394.5661 *Discriminations in transfers to consumers.* On and after November 1, 1942, no dealer or primary supplier shall discriminate, in the transfer of fuel oil, among consumers entitled to acquire fuel oil under this Ration Order No. 11.

16. Section 1394.5663 (b) is amended by deleting the phrase "or supplier".

17. Section 1394.5663 (c) is amended by substituting the phrase "primary supplier" for the word "supplier".

18. Section 1394.5664 is amended to read as follows:

§ 1394.5664 *Transfers by Army, Navy, Marine Corps and Coast Guard.* (a) The Army, Navy, Marine Corps and Coast Guard of the United States may transfer fuel oil to consumers, dealers or primary suppliers. Such transfers must be in exchange for coupons or other evidences or Delivery Receipts equal in gallonage value to the fuel oil transferred (except in the case of transfers to primary suppliers). The agency transferring the fuel oil shall report on its official letterhead to the Control and Audit Section, Fuel Oil Rationing Branch, Washington Office, on or before the 24th day of each month, the amount of fuel oil transferred during the preceding month to each primary supplier and the amount transferred, respectively, to dealers and consumers and shall (except in the case of transfers to primary suppliers) submit coupons or other evidences or delivery receipts equal in gallonage value to the fuel oil so transferred.

(b) A transfer of fuel oil made pursuant to paragraph (a) of this section shall not constitute the Army, Navy, Marine Corps or Coast Guard a dealer or primary supplier.

19. The undesignated center headline preceding § 1394.5701 is amended to read as follows:

Provisions Relating to Primary Suppliers and Dealers

20. Section 1394.5701 is amended to read as follows:

§ 1394.5701 *Registration of primary suppliers and dealers.*—(a) *Primary suppliers.* Primary suppliers shall apply for registration on Form OPA R-1116 (Revised), in duplicate, to any Board within the limitation area as follows: with respect to operations constituting him a primary supplier in any part of the limitation area other than "Area A" or "Area B", on October 27 or 28, 1942; with respect to operations constituting him a primary supplier in "Area A", on February 12, or 13, 1943; and with respect to operations constituting him a primary supplier in "Area B", on March 15 or 16, 1943. A person who begins operations which constitute him a primary supplier in such areas after such dates shall apply for registration within five (5) days after becoming a primary supplier. If an establishment is already included in an earlier registration, application for registration of such establishment need not be made.

(1) The applicant shall furnish, together with such other information as may be required by such form:

(i) His name, firm name and business address.

(ii) His total fuel oil storage capacity (as defined in § 1394.5703) and his total inventory of fuel oil on hand (as defined in § 1394.5702) as of 12:01 a. m. on October 1, 1942; or in "Area A" as of 12:01 a. m. on February 1, 1943; or in "Area B" as of 12:01 a. m. on March 14, 1943; if he became a primary supplier since October 1, 1942, or in "Area A" since February 1, 1943, or in "Area B" since March 14, 1943, as of the time he became a primary supplier.

(iii) The location of, and the storage capacity and inventory on hand at, each establishment included in the proposed registration; or, if he does not maintain stationary storage facilities, the number of mobile and portable units included in the registration, and the capacity and vehicle license number of each mobile delivery unit. If more than one establishment or mobile unit is included in the registration, the applicant shall attach a schedule or schedules to Form OPA R-1116 (Revised), supplying the information required with respect to each such establishment or mobile unit.

(iv) A statement as to the facts which constitute him a primary supplier under the definition of primary supplier in subparagraph (22) of paragraph (a) of § 1394.5001.

(v) If he applies for registration after the time fixed by paragraph (a), a signed statement, in duplicate, setting forth his reasons for not applying within the time fixed for the application.

(2) A primary supplier shall include in one application for his primary supplier registration all the establishments or mobile facilities at or from which he conducts operations constituting him a primary supplier and all stationary storage facilities in which he commingles fuel oil with that of other primary suppliers irrespective of the ownership of such facilities. However, facilities in which a primary supplier commingles fuel oil pursuant to Directive No. 59 of the Petroleum Administration for War shall be included in his application only if operation constituting him a primary supplier are conducted at or from such facilities. If he has other establishments within the limitation area, he may include some or all of them in his application if he chooses to do so.

(i) He shall apply for registration as a dealer as to each establishment at which he engages in the business of transferring fuel oil and which he does not choose to include in his primary supplier registration.

(ii) Where the operations of a primary supplier are divided by him among two or more accounting and financial districts, he may make a separate application for registration for each district of all the establishments or facilities as to which he is a primary supplier in such district.

(iii) A primary supplier may include in his application for registration as a primary supplier the fuel oil storage facilities of any person who receives fuel oil on consignment from him, title to the fuel oil remaining in the consignor until the time of transfer by the consignee. If such facilities are included in the application, the consignee shall for all purposes of this Ration Order No. 11 be deemed to be an agent of the primary supplier with respect to such fuel oil. If the consignee's facilities are not included in the application, the consignee shall apply for registration as a dealer with respect to such facilities, and notwithstanding the retention of title by the consignor to the fuel oil consigned, the consignee shall surrender coupons or other evidences upon the transfer of such fuel

oil to him and include the fuel oil in his inventory.

(3) Registration certificates shall be issued in accordance with § 1394.5704.

(b) *Dealers.* Every dealer transacting business within the limitation area (except those dealers who are required to apply for registration pursuant to paragraph (d) of this Section) shall, on October 27 or 28, 1942 (and in "Area A" on February 12 or 13, 1943; or in "Area B" on March 15 or 16, 1943), apply for registration on Form OPA R-1116 (Revised), in duplicate, to a Board.

(1) The applicant shall furnish, together with such other information as may be required:

(i) His name, firm name, business address and type of business.

(ii) His total fuel oil storage capacity (as defined in § 1394.5703).

(iii) His total inventory of fuel oil on hand (as defined in § 1394.5702) as of 12:01 a. m. on October 1, 1942; and in "Area A" as of 12:01 a. m. on February 1, 1943; and in "Area B" as of 12:01 a. m. on March 14, 1943.

(iv) If he applies for registration after the time fixed by paragraph (b), a signed statement, in duplicate, setting forth his reasons for not applying within the time fixed for the application.

(v) If he applies on or after July 1, 1943, a schedule, to be attached, containing:

(a) The units constituting the fuel oil storage facilities (such as tanks, and where applicant has no stationary facilities, his mobile delivery units).

(b) The identifying numbers, letters or other insignia on each unit and in the case of mobile delivery units, the vehicle license number of each.

(c) The fuel oil capacity of, and the fuel oil on hand in, each unit.

(2) Separate application shall be made by each dealer for each place of business within the limitation area where he engages in the business of buying and selling fuel oil, and shall be made at each respective Board having jurisdiction over the area in which such place of business is located. If such dealer has no stationary storage facilities, he shall apply for registration of all his mobile delivery units, with the Board having jurisdiction over the area in which he has his main office. However, any person, any part of whose operations with respect to a given establishment falls within the definition of a primary supplier, shall apply for registration as a primary supplier with respect to such establishment pursuant to paragraph (a) of this section.

(3) Registration certificates shall be issued in accordance with § 1394.5704.

(c) *Secondary suppliers become dealers.* Each registration as a secondary supplier granted prior to July 1, 1943 shall be deemed, without further application, a registration as a dealer.

(d) *Dealers who commingle fuel oil.* Dealers who commingle fuel oil with that of other dealers in stationary storage facilities located within the limitation area shall apply for registration as to such facilities in accordance with the following provisions:

(1) Such dealers shall apply for registration of the facilities on Form OPA

R-1116 (Revised), in duplicate, jointly and on the same application form, with the Board having jurisdiction of the area in which the facilities are located.

(2) Such dealers shall furnish, together with such other information as may be required by such form, their names and addresses, the total fuel oil capacity of the facilities, and their total combined inventory of fuel oil on hand in the facilities as of 12:01 a. m. on October 1, 1942 (and in "Area A" as of 12:01 a. m. on February 1, 1943; and in "Area B" as of 12:01 a. m. on March 14, 1943); if such commingling did not begin until after October 1, 1942 (or after February 1, 1943 in "Area A", or after March 14, 1943 in "Area B"), the total fuel oil capacity of the facilities and their total combined fuel oil on hand in the facilities as of the time when such commingling began. If application is made on or after July 1, 1943, a schedule shall be attached containing the units constituting the facilities, the identifying numbers, letters or other insignia on each unit, the fuel oil capacity of, and the combined fuel oil on hand in, each unit.

(3) If the facilities have theretofore been registered under paragraph (b) of this section, the applicants shall furnish for cancellation, the certificate of registration as to such facilities and coupons and other evidences (or delivery receipts), equal in gallonage value to the total unfilled storage capacity of the facilities before commingling commenced. If other facilities were registered with the facilities in which fuel oil is commingled, separate application for registration of such other facilities under paragraph (b) of this section shall be made on Form OPA R-1116 (Revised), in duplicate.

(4) Such dealers shall designate a person who may receive exchange certificates on their behalf. The Board shall, at the time of granting such application for registration, issue exchange certificates in the amount of the difference between the total registered fuel oil storage capacity and their total amount of fuel oil on hand in the facilities so registered.

(5) Each dealer shall (in addition to any other records required to be kept pursuant to Ration Order No. 11) keep a record showing the date and amount of each delivery into the facilities to him, and each withdrawal therefrom by him.

(6) Where each dealer is entitled to use a fixed portion of the capacity of the facilities, and the sum of such portions does not exceed the total capacity of such facilities, he shall not apply pursuant to this paragraph but shall apply for registration of his portion as a separate place of business, in accordance with paragraph (b) of this section, and shall attach to his application his statement regarding such use of a fixed portion of the facilities.

(7) Upon receipt of an application for registration pursuant to this paragraph, the Board shall prepare and forward a copy of such application to the Control and Audit Section, Fuel Oil Rationing Branch, Washington Office. Registration certificates shall be issued in accordance with § 1394.5704 (a).

(8) Dealers who commingle fuel oil pursuant to Directive No. 59 of the Petroleum Administration for War shall not apply in accordance with this paragraph but in accordance with paragraph (b) of this section.

(e) *Military and Naval agencies not included.* The provisions of this Section do not apply to the Army, Navy, Marine Corps and Coast Guard of the United States.

(f) *Dealers and primary suppliers may not commingle fuel oil.* Unless authorized by the Petroleum Administration for War, no primary supplier may commingle fuel oil in, or apply for registration of, stationary storage facilities registered or required to be registered, by a dealer; and no dealer may commingle fuel oil in, or apply for registration of, stationary storage facilities registered or required to be registered, by a primary supplier.

21. Section 1394.5702 is amended to read as follows:

§ 1394.5702 *What constitutes fuel oil on hand.* Every applicant for registration shall include in his application all fuel oil on hand as of October 1, 1942 (February 1, 1943 in "Area A" and March 14, 1943 in "Area B"), for convenience referred to as "the ration commencement date." If the applicant was not operating as a dealer or primary supplier on the ration commencement date, his application shall show the fuel oil on hand as of the date he became a dealer or primary supplier. For the purposes of registration under § 1394.5701 and the monthly reports required in § 1394.5731, the term "fuel oil on hand" shall include fuel oil in storage tanks, tank trucks, tank cars delivered to railroad sidings, drums, and mobile or non-mobile containers (but not fuel oil in the fuel supply tank of oil burning equipment). Fuel oil in transit shall be included in the inventory of the person who has title to such fuel oil as at the inventory reporting date.

22. Section 1394.5703 is amended to read as follows:

§ 1394.5703 *What constitutes storage capacity.* The applicant shall include the total capacity of all stationary fuel oil storage facilities in use as of the ration commencement date as defined in § 1394.5702. If the applicant was not operating as a dealer or primary supplier on the ration commencement date, his application shall show his storage capacity as of the date he became a dealer or primary supplier. The capacity of tank trucks, tank wagons, drums, or other mobile containers shall be included in the application only if the applicant's registration does not include stationary storage facilities.

23. Section 1394.5704 is amended to read as follows:

§ 1394.5704 *Issuance of registration certificates—(a) How applications are granted.* Upon determining that the information submitted by the applicant on Form OPA R-1116 (Revised) is accurate, the Board, where application for registration is made within the time fixed

therefor in § 1394.5701 (a), shall authorize signature grant the application for registration. In the case of a dealer, the Board shall file the duplicate and return the original to the registrant. In the case of a primary supplier, the Board shall at once mail the original and duplicate to the Control and Audit Section, Fuel Oil Rationing Branch, Washington Office. The Control and Audit Section shall assign a registration number to the applicant and return the original to him and the duplicate to the issuing Board.

(b) *Late registrants.* Where a dealer or primary supplier applies for registration after the time fixed therefor by § 1394.5701, the Board shall forward the application, in duplicate, to the District Director having jurisdiction over the area in which the Board is located.

(1) If the District Director is satisfied that the applicant has shown good cause for omitting to apply for registration at the time fixed for such purpose, he shall:

(i) If the applicant is a dealer, approve the application and return it to the Board. The Board shall file the duplicate and forward the original to the dealer.

(ii) If the applicant is a primary supplier, forward the application and his written approval thereof to the Control and Audit Section, Fuel Oil Rationing Branch, Washington Office. The Control and Audit Section shall assign a registration number to the applicant and return the original to him and the duplicate to the Board where the application was submitted.

(2) If the District Director is not satisfied that the applicant has shown good cause for omitting to apply for registration at the time fixed for that purpose, he shall return to the applicant the original of the application with the rejection noted thereon. The duplicate shall be retained for the files of the District Office.

(c) *Registration certificate to be exhibited.* The original of the application for registration, bearing the registration number assigned by the Control and Audit Section in the case of a primary supplier or the authorized signature of the Board in the case of a dealer, shall be retained as a certificate of registration at the business address stated on the application. The certificate shall be presented at any time when requested by a Board or by an authorized representative of the Office of Price Administration.

24. Section 1394.5705 (a) is amended by deleting the phrase "or secondary supplier".

25. Section 1394.5705 (b) is amended by deleting the phrase "or secondary supplier".

26. Section 1394.5705 (c) is amended by deleting the phrase "and supplier".

26a. Section 1394.5705 (d) is amended by deleting the phrase "or supplier".

27. Section 1394.5705 (f) is added as follows:

(f) On and after July 1, 1943, exchange certificates instead of inventory coupons will be issued.

28. Section 1394.5706 is revoked.

29. Section 1394.5707 (a) is amended to read as follows:

§ 1394.5707 *Restriction on transfers.* (a) On and after November 1, 1942 (on and after March 1, 1943 in "Area A", or on and after March 14, 1943 in "Area B"), no primary supplier within or without the limitation area, and no dealer within the limitation area, shall transfer fuel oil to a dealer within the limitation area, and no dealer within the limitation area shall accept such transfer, except in exchange (made at, or at the option of the transferor within fifteen (15) days after or within five (5) days in advance of, the time of the actual transfer of the fuel oil) for valid coupons, or for other evidences, equal in gallonage value to the amount of the fuel oil transferred, or (where transfer is regularly made on a temperature adjustment basis) equal in gallonage value to the adjusted amount of fuel oil transferred. However, no dealer or primary supplier shall knowingly transfer, and no dealer shall accept the transfer of, an amount of fuel oil in exchange for any exchange certificate in excess of the amount of fuel oil transferred for the coupons or exchange certificates for which such exchange certificate was issued.

(1) No exchange of coupons or other evidences shall accompany a transfer of fuel oil directly from without the limitation area to a primary supplier within the limitation area, or a transfer from one primary supplier to another primary supplier.

(2) A transferor of fuel oil who, pursuant to paragraph (a) of this section, receives coupons or other evidences in advance of the transfer shall not use (or if he is a depositor, shall not issue his check against) the coupons or other evidences so received until he has actually transferred the fuel oil to his transferee, and only to the extent of the fuel oil so transferred.

30. Section 1394.5708 is revoked.

31. Section 1394.5709 is amended to read as follows:

§ 1394.5709 *Upstream transfers by dealers.* Any primary supplier who receives a transfer or return of fuel oil from a dealer who is within the limitation area (or any dealer who receives a transfer or return of fuel oil from another dealer who is within the limitation area), when the transfer or return is other than in connection with a transfer of the place of business or mobile facilities of such transferor, shall deliver to the dealer making the transfer or return, coupons or other evidences equal in gallonage value to the amount of fuel oil so transferred or returned.

32. Section 1394.5711 is amended to read as follows:

§ 1394.5711 *Discrimination in transfers to dealers.* On and after January 9, 1943, no dealer or primary supplier shall discriminate, in the transfer of fuel oil, among dealers and primary suppliers entitled to acquire fuel oil under this Ration Order No. 11.

33. Section 1394.5721 is amended to read as follows:

§ 1394.5721 *Affixing coupons.* Each dealer and primary supplier shall, before delivering any coupons to a bank for deposit in a ration bank account, or to a Board, or if he is not a depositor, to his transferor in exchange for a transfer of fuel oil, attach the coupons to gummed sheets. (Form OPA R-120), and shall write, stamp, or print upon each sheet his business or firm name as registered at his Board, his business address, the unit value of indefinite value coupons, the number of coupons attached, the total value of the coupons attached, and the date on which the sheet is delivered. Only coupons of the same class, validity period, gallonage value, and from the same zone may be attached to any single sheet. Prior to the delivery by him of a gummed sheet to which coupons have been attached, every dealer and primary supplier shall endorse his business or firm name on the back of the sheet.

34. Section 1394.5722 is amended to read as follows:

§ 1394.5722 *Summary of coupons, other evidences, and delivery receipts.* Each dealer and primary supplier shall, prior to every delivery by him of coupons or other evidences to a Board and, if he is not a depositor, prior to every delivery by him of coupons or other evidences to his transferor, in exchange for a transfer of fuel oil, prepare in duplicate, on Form OPA R-1117, a summary of coupons, other evidences, and delivery receipts, for each zone. The transferee of the fuel oil shall supply the information required by the summary and shall deliver the original of the summary with his coupons (attached as required by the preceding section) or other evidences, and delivery receipts. The transferor of the fuel oil shall retain the original summary at his place of business for a period of not less than one year and the copy shall be retained by the transferee at his place of business for a period of not less than one year. No delivery receipt shall be delivered by a dealer or primary supplier to any person except to a Board pursuant to § 1394.5723 (b).

35. Section 1394.5723 (a) is amended to read as follows:

(a) A primary supplier who is not a depositor may at any time, and a dealer who is not a depositor may on and after July 1, 1943, deliver to any Board in the limitation area, coupons which have not become void pursuant to paragraph (e) of § 1394.5201, or other evidences, including exchange certificates, and obtain in return an exchange certificate or certificates (on Form OPA R-1118) equal to the gallonage value of the coupons or other evidences delivered. A primary supplier or dealer who is a depositor may at any time before October 31, 1943, deliver to any Board in the limitation area, coupons numbered "5" of Class 1 and Class 2 coupon sheets and obtain in return an exchange certificate or certificates equal to the gallonage value of the coupons delivered. Each primary supplier or dealer shall attach to the coupons or other evidences the Summary required by § 1394.5722. The Board shall furnish him in return an exchange cer-

tificate equal in gallonage value to the value of the coupons or other evidences delivered. Exchange certificates shall be prepared, in duplicate, by the Board and shall be signed both by the primary supplier or dealer, as the case may be, and by an authorized agent or member of the Board. The duplicate of such certificate shall be retained for the files of the Board. No dealer or primary supplier shall knowingly accept for exchange certificates delivered to the Board another exchange certificate of a gallonage value in excess of the amount of fuel oil transferred for the coupons in exchange for which such exchange certificates were issued. Each primary supplier or dealer shall, prior to the delivery by him of an exchange certificate, endorse his business or firm name on the back of the certificate.

36. Section 1394.5723 (b) is amended by substituting the phrase "primary supplier" for the word "supplier".

37. Section 1394.5724 is amended by deleting the phrase "and secondary suppliers" and the phrase "or secondary supplier", and by inserting the parenthetical phrase "(exchange certificates on and after July 1, 1943)" after the phrase "inventory coupons".

38. The text of § 1394.5731 (a) is amended by substituting the word "Section" for the word "Unit" and by substituting the phrase "exchange certificates or certified ration checks" for the phrase "exchange certificates".

39. Section 1394.5731 (a) (1) is amended to read as follows:

(1) If he is a primary supplier as defined in subdivision (i), (ii), or (iv) of § 1394.5001 (a) (22) and if he is not a consumer, he shall show the total amount of fuel oil transferred by him within the limitation area (and to persons without the limitation area, if he is within the limitation area) during the preceding month, and shall submit exchange certificates (or if he is a depositor, a certified ration check) equal in gallonage value to the total amount of such transfers, less the amount transferred to primary suppliers (and to dealers and primary suppliers without the limitation area, if he is within the limitation area).

40. Section 1394.5731 (a) (2) is amended to read as follows:

(2) If he is a primary supplier as defined in subdivision (i), (ii), or (iv) of § 1394.5001 (a) (22) and if he is also a consumer, he shall comply with the requirements specified in subparagraph (1) of this section, and in addition shall show, and submit exchange certificates (or if he is a depositor, a certified ration check) equal in gallonage value to, the total amount of fuel oil transferred to him for his own use during the preceding month, less the amount of fuel oil transferred to him for his own use by dealers who are within the limitation area.

41. Section 1394.5731 (a) (3) is added to read as follows:

(3) If he is a primary supplier as defined in subdivision (ii) of § 1394.5001 (a) (22) solely by virtue of the fact that he is

a consumer within the limitation area who takes deliveries of fuel oil on direct shipment from without the limitation area by pipeline, barge, tank ship or railroad tank car, he shall show the total amount of fuel oil transferred to him during the preceding month (less the amount of fuel oil transferred to him by dealers within the limitation area) and shall submit exchange certificates (or if he is a depositor, a certified ration check) equal in gallonage value to the amount of such transfers.

42. Section 1394.5731 (a) (4) is added to read as follows:

(4) If he is a primary supplier as defined only in subdivision (iii) of § 1394.5001 (a) (22), he shall show and shall submit exchange certificates (or if he is a depositor, a certified ration check) equal in gallonage value to, the total amount of fuel oil transferred by him to consumers within the limitation area. If he is a primary supplier as defined in subdivision (iii) and also as defined in any other subdivision of paragraph (a) (22) of § 1394.5001, he shall report only in the manner prescribed by subdivision (1) or (2) of paragraph (a) of this section, whichever is applicable.

43. The text of § 1394.5732 is amended by substituting the phrase "primary supplier" for the word "supplier".

44. Section 1394.5741 (a) is amended by deleting the phrase "or supplier" between the word "dealer" and the phrase "a place of business", and by deleting the phrase "or secondary supplier" between the word "dealer" and the phrase "received inventory coupons".

45. Section 1394.5741 (b) is amended by substituting the word "Section" for the word "Unit", wherever appearing.

46. Section 1394.5742 is amended to read as follows:

§ 1394.5742 *Dealer who becomes primary supplier.* Any dealer within the limitation area who becomes a primary supplier as to any place of business shall forthwith deliver to the Board having jurisdiction over the area in which such place of business is located, his certificate of registration, and coupons and other evidences (and delivery receipts), or if he is a depositor, his certified ration check, equal in gallonage value to the total unfilled capacity of his fuel oil storage facilities, and shall thereupon apply for registration as a primary supplier in the manner provided by paragraph (a) of § 1394.5701, or paragraph (b) of § 1394.5741, as the case may be.

47. Section 1394.5743 (a) is amended by substituting the word "Section" for the word "Unit" and by inserting the phrase "or on and after July 1, 1943, certified ration checks," between the phrase "exchange certificates" and the phrase "representing all coupons".

48. Section 1394.5743 (b) is amended by deleting the phrase "or secondary supplier".

49. Section 1394.5743 (c) is amended by substituting the word "Section" for the word "Unit", by inserting the parenthetical phrase "(exchange certificates on and after July 1, 1943)" after the

phrase "inventory coupons", and by deleting the phrase "or secondary supplier".

50. The headnote to § 1394.5744 is amended by deleting the phrase "or secondary supplier".

51. Section 1394.5744 is amended by deleting the phrase "or secondary supplier".

52. Section 1394.5745 (a) is amended by substituting the word "Section" for the word "Unit" and by inserting the phrase "or on and after July 1, 1943, a certified ration check," between the phrase "exchange certificate" and the phrase "representing all coupons".

53. Section 1394.5745 (b) is amended by deleting the phrase "or secondary supplier" and by inserting the parenthetical phrase "(exchange certificates on and after July 1, 1943)" after the phrase "inventory coupons".

54. Section 1394.5746 is amended by deleting the phrase "or secondary supplier" wherever appearing in the section, and by inserting the parenthetical phrase "(exchange certificates on and after July 1, 1943)" after the phrase "inventory coupons".

This amendment shall become effective on July 7, 1943.

(Pub. Law 471, 76th Cong., as amended by Pub. Laws 89 and 507, 77th Cong., Pub. Law 421, 77th Cong.; W.P.B. Directive No. 1, 7 F.R. 562; Supp. Directive 1-0, as amended, 7 F.R. 8416, E.O. 9125, 7 F.R. 2719)

NOTE: The reporting and record keeping provisions of this amendment have been approved by the Bureau of the Budget in accordance with the Federal Reports Act of 1942.

Issued this 7th day of July 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-10961; Filed, July 7, 1943;
2:37 p. m.]

PART 1499—COMMODITIES AND SERVICES [Supp. Service Reg. 16 Under MPR 165, Amdt. 1]

LOGGING SERVICES

A statement of the considerations involved in the issuance of this amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.*

Section 1499.666 is amended by the addition of the following paragraph (c):

(c) *Contract logging services in Oregon and Washington west of the crest of the Cascade Mountains.* The maximum prices of any contract logging service rendered in the States of Washington and Oregon west of the crest of the Cascade Mountains determined in accordance with § 1499.102 of Maximum Price Regulation No. 165, may be increased under the following conditions:

*Copies may be obtained from the Office of Price Administration.

17 F.R. 4737, 5023, 5367, 6428, 6966, 8239, 8431, 8798, 8943, 9197, 9342, 9343, 9785, 9971, 9972, 10480, 10619, 10718, 11010; 8 F.R. 1080, 3324, 4782, 5681, 5755, 5933.

(i) Persons rendering contract logging services by producing logs for an owner of stumpage which results in the production of logs of the species described in Revised Maximum Price Regulation 161¹—West Coast Logs, and who operate 48 or more hours per week, may make additions to the maximum prices established for them by Maximum Price Regulation 165, in the same amounts provided for sellers of West Coast Logs in § 1381.156 of Revised Maximum Price Regulation No. 161.

(ii) The right to make the additions provided by this sub-paragraph are subject to all the provisions and conditions of § 1381.156 of Revised Maximum Price Regulation No. 161 which is incorporated herein by reference and may be made only after the contractor has filed the application required and has been authorized by order of the Administrator to make the additions in the manner provided in that section. In filing such an application, the contractor shall submit the name of the person or persons for whom the contract service is rendered and his statement of the maximum price of his contract logging service as computed under the applicable section of Maximum Price Regulation No. 165.

(iii) The overtime additions permitted under the terms of this paragraph may not be added to the maximum prices established under Maximum Price Regulation No. 165, if those maximum prices have already been adjusted on the basis of increased labor cost due to overtime operation.

This amendment shall become effective July 13, 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871)

Issued this 7th day of July 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-10962; Filed, July 7, 1943;
2:37 p. m.]

PART 1351—FOOD AND FOOD PRODUCTS [MPR 280,¹ Amdt. 29]

MILK IN BALTIMORE-ANNAPOLIS AREA, MD., AND OTHER AREAS

A statement of the considerations involved in the issuance of this amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.*

Maximum Price Regulation No. 280 is amended in the following respects:

1. Section 1351.803 (d), (e), (f) and (h) are hereby revoked.

2. Section 1351.808 (h) is amended to read as follows:

(h) Fluid milk sold at wholesale in bulk (other than in glass or paper containers) to stores, hotels, restaurants, and institutions, in the "Dallas Regional Area", "Memphis, Tennessee Area", "Chicago, Illinois Area", "New York Met-

¹ 8 F.R. 5165, 6357, 7196, 7599, 7670, 8065, 8180.

² 8 F.R. 1117, 2992, 5678, 6619.

ropolitan Area", and "Baltimore-Annapolis, Maryland, Area". Maximum prices for such sales are set in § 1499.73 (a) (1) of Supplementary Regulation No. 14 to the General Maximum Price Regulation.

3. Section 1351.808 (1), (j) and (l) are hereby revoked.

4. Section 1351.816 (a) (6) is amended to read as follows:

(6) "Memphis, Tennessee Area" means all of the area included in Shelby County, Tennessee.

5. Section 1351.816 (a) (10) is added to read as follows:

(10) "Baltimore-Annapolis, Maryland Area" means the territory included in the City of Baltimore, Maryland, the Counties of Anne Arundel and Calvert and that portion of the County of Baltimore which is south of the latitude 39° 30'.

This amendment shall become effective July 7, 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871; E.O. 9328, 8 F.R. 4681)

Issued this 7th day of July 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-10967; Filed, July 7, 1943; 4:28 p. m.]

PART 1499—COMMODITIES AND SERVICES

[SR 14 to GMPR, Amdt. 193]

FLUID MILK AND CREAM

A statement of the considerations involved in the issuance of this amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.*

Supplementary Regulation 14 to the General Maximum Price Regulation is amended in the following respects:

1. Section 1499.73 (a) (1) (viii) (a) (5) is added to read as follows:

(5) "Home-delivery" or "to-the-home" means a sale and delivery of milk or any milk product covered by this subparagraph (1) at retail from an inventory stocked in trucks or other conveyances operated by driver-salesmen over regular routes. "Home-delivery" or "to-the-home" shall not include

(i) A sale of milk or any milk product covered by this subparagraph (1) at retail by a grocery store, meat market, dairy store or other establishment which delivers milk or any milk product covered by this subparagraph (1) separately or together with other purchases.

2. § 1499.73 (a) (1) (viii) (a) (6) is added to read as follows:

(6) "Out-of-store" or "out-of-the-store" means a sale of milk or any milk product covered by this subparagraph (1) at retail by a grocery store, meat market, dairy store or other establishment. "Out-of-store" or "out-of-the-store" shall include

(i) A sale of milk or any milk product covered by this subparagraph (1) at retail by a grocery store, meat market, dairy store, or other establishment which delivers milk or any milk product covered by this subparagraph (1) separately or together with other purchases; and

(ii) A sale of milk or any milk product covered by this subparagraph (1) at retail by a milk distributor at his plant or place of business.

This amendment shall become effective July 7, 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871; E.O. 9328, 8 F.R. 4681)

Issued this 7th day of July 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-10965; Filed, July 7, 1943; 4:28 p. m.]

PART 1499—COMMODITIES AND SERVICES

[SR 14, Amdt. 194]

MILK IN BALTIMORE-ANNAPOLIS AREA, MD., AND OTHER AREAS

A statement of the considerations involved in the issuance of this Amend-

ment, issued simultaneously herewith, has been filed with the Division of the Federal Register.*

Supplementary Regulation No. 14 to the General Maximum Price Regulation is amended in the following respects:

1. The first sentence of the footnote 2 referred to after the words "whichever is higher" in the first sentence of § 1499.73 (a) (1) (i) is amended to read as follows:

* This pricing formula is not applicable to certain retail sales in the New York Metropolitan; Memphis, Tennessee; Chicago, Illinois; and Baltimore-Annapolis, Maryland, areas under subdivisions (a), (n), (p) and (q) below.

2. Section 1499.73 (a) (1) (i) (p) is amended by inserting a footnote to "Memphis, Tennessee area" to read as follows:

(p) Memphis, Tennessee area¹

¹ Specific maximum prices listed supersede entirely the seller's ceiling prices as determined under § 1499.2, general provisions of the General Maximum Price Regulation.

3. Section 1499.73 (a) (1) (i) (q) is added to read as follows:

(i) Out-of-store sales and home deliveries of approved milk in quart containers

Locality	Special type	Type of delivery	Type of container	Adjusted maximum price (cents)
(q) Baltimore, Maryland area. ¹	Selected milk, chocolate milk or buttermilk.	Out-of-store.....	Glass.....	14
		To-the-home.....	Glass.....	14
		Out-of-store.....	Paper.....	13
		To-the-home.....	Paper.....	14
	Milk with 4.5 per cent butterfat or more.	Out-of-store.....	Glass or paper.....	16
		To-the-home.....	Glass or paper.....	16
		Out-of-store.....	Glass or paper.....	18
		To-the-home.....	Glass or paper.....	18
	Certified milk.....	Out-of-store.....	Glass or paper.....	18
		To-the-home.....	Glass or paper.....	18

¹ Specific maximum prices listed supersede entirely the seller's ceiling prices as determined under § 1499.2, general provisions of the General Maximum Price Regulation.

(2) *Certain other retail sales.* Retail sales by hotels, restaurants, soda fountains, cafes, bars, and other eating establishments for consumption on the premises and peddler sales other than to-the-home shall remain subject to § 1499.2, general provisions of the General Maximum Price Regulation.

(3) *Retail sales remaining.* Maximum prices for retail sales other than out-of-store sales, deliveries to-the-home and sales listed in (2) above shall be the maximum wholesale prices fixed in inferior subdivision (q) of subdivision (ii) of § 1499.73 (a) (1) below.

4. The first sentence of the footnote (c) referred to after the words "whichever is higher" in the first sentence of § 1499.73 (a) (1) (ii) is amended to read as follows:

* This pricing formula is not applicable to certain sales at wholesale in the New York Metropolitan; Memphis, Tennessee; Chicago, Illinois; and Baltimore-Annapolis, Maryland areas under inferior subdivisions (h), (n), (p) and (q) below.

5. Section 1499.73 (a) (1) (ii) (q) is added to read as follows:

(i) Sales of approved milk at wholesale to stores, hotels, restaurants, institutions and others (except vendors or subdealers)

Locality	Special type	Container size	Type of container	Adjusted maximum price (cents)
(q) Baltimore, Maryland area. ¹	Selected milk chocolate, milk or buttermilk.	Gallon.....	Glass or paper.....	44
		Quart.....	Glass or paper.....	12
		Pint.....	Glass or paper.....	8
		1/4 Pint.....	Glass.....	4
		1/2 Pint.....	Paper.....	4 1/2
		3/4 Pint.....	Paper.....	4 1/2
	Milk with 4.5 percent butterfat or more.	Gallon.....	Glass or paper.....	52
		Quart.....	Glass or paper.....	14
		Pint.....	Glass or paper.....	9
		1/4 Pint.....	Glass.....	4 1/2
		1/2 Pint.....	Paper.....	4 1/2
		3/4 Pint.....	Paper.....	4 1/2

¹ Specific maximum prices listed supersede entirely the seller's ceiling prices as determined under § 1499.2, general provisions of the General Maximum Price Regulation.

*Copies may be obtained from the Office of Price Administration.

(2) *Sales at wholesale to vendors or subdealers.* The foregoing specific maximum wholesale prices for sales to stores, hotels, restaurants and institutions are not applicable to sales and deliveries made to vendors or subdealers, i. e., fluid milk distributors who do not operate pasteurizing plants, regardless of whether they operate milk depots. The seller's maximum price for sales to vendors or sub-dealers shall be his established maximum price under § 1499.2, general provisions, of the General Maximum Price Regulation.

(3) *Sales at wholesale in bulk to stores, hotels, restaurants and institutions.* Maximum prices for sales at wholesale, other than in glass or paper containers, to stores, hotels, restaurants and institutions in units of more than one gallon shall be 44 cents per gallon for selected milk, chocolate milk or buttermilk.

6. Section 1499.73 (a) (1) (viii) (p) is amended to read as follows:

(p) "Chicago, Illinois area" means the territory included in the marketing area geographically defined in Federal Milk Marketing Order No. 0-41, as amended, issued by the Secretary of Agriculture on September 1, 1939.

7. Section 1499.73 (a) (1) (viii) (s) is added to read as follows:

(s) "Baltimore-Annapolis, Maryland area" means the territory included in the City of Baltimore, Maryland, the Counties of Anne Arundel and Calvert and that portion of the County of Baltimore which is south of the latitude 39°30'.

This amendment shall become effective July 7, 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871; E.O. 9328, 8 F.R. 4681)

Issued this 7th day of July 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-10968; Filed, July 7, 1943; 4:29 p. m.]

PART 1499—COMMODITIES AND SERVICES

[Order 24 Under § 1499.3 (c) of GMPR]

DEFENSE SUPPLIES CORPORATION

For the reasons set forth in an opinion issued simultaneously herewith and filed with the Division of the Federal Register, it is hereby ordered:

§ 1499.824 *Establishment of a formula for determining the maximum prices for new commercial motor vehicles sold by the Defense Supplies Corporation.* (a) The Defense Supplies Corporation may sell, offer to sell, or deliver a new commercial motor vehicle which has been maintained in accordance with § 1499.73 (a) (19) of Supplementary Regulation No. 14 to the General Maximum Price Regulation at a price no higher than the sum of the following items:

(1) The factory list price as of March 1942—or, if this price is not ascertainable, 133% of the factory net price—less 75% of the retail list price of all equipment removed from the vehicle for which

provision is made in the factory list, or factory net, price;

(2) The retail list price, not to exceed the applicable maximum price, of all equipment attached to the vehicle in lieu of, or in addition to, standard equipment;

(3) An allowance for transportation, which shall not exceed the actual rail freight at carload rates from the factory to the point of sale;

(4) Increment as provided in § 1499.73 (a), (19) (i) of Supplementary Regulation No. 14 to the General Maximum Price Regulation.

(b) The seller shall inform the Office of Price Administration of the price at which any vehicle priced in accordance with this formula is sold, and the maximum price for such a vehicle under the formula, and shall also furnish data adequate to show how the maximum price was determined.

(c) The seller shall inform the purchasers of these vehicles that their sales are subject to the maximum prices established by the applicable provisions of the General Maximum Price Regulation and Supplementary Regulation No. 14 to that regulation.

(d) This Order No. 24 may be revoked or amended by the Office of Price Administration at any time.

This Order No. 24 (§ 1499.824) shall become effective July 7, 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871; E.O. 9328, 8 F.R. 4681)

Issued this 7th day of July 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-10966; Filed, July 7, 1943; 4:28 p. m.]

PART 1309—COPPER

[MPR 20¹ Amdt. 2]

COPPER SCRAP AND COPPER ALLOY SCRAP

A statement of the considerations involved in the issuance of this amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.*

Section 1309.70 (g) (5a) is added to read as follows:

(5a) *Toll agreements.* Any agreement or transaction in connection with which copper scrap or copper alloy scrap is delivered or transferred by the owner of such scrap to any person for processing or treatment on toll by smelting, remelting or any other method to produce copper shall be considered to be an evasion of Maximum Price Regulation No. 20 unless the total of the maximum prices for such scrap established by this Maximum Price Regulation No. 20, the charge for processing or treating the material, and all other charges in connection with the processing, treatment,

*Copies may be obtained from the Office of Price Administration.

¹ 8 F.R. 3189, 7556.

handling and delivery of said scrap in order to obtain copper therefrom does not exceed on a per pound basis the maximum prices for copper established by Revised Price Schedule No. 15.

This amendment shall become effective July 14, 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871)

Issued this 8th day of July 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-10996; Filed, July 8, 1943; 11:49 a. m.]

PART 1351—FOOD AND FOOD PRODUCTS

[MPR 421]

CEILING PRICES OF CERTAIN FOODS SOLD AT WHOLESALE

A statement of the considerations involved in the issuance of this Maximum Price Regulation No. 421 has been issued simultaneously herewith and filed with the Division of the Federal Register.*

So far as practicable, the Price Administrator has advised and consulted with representative members of the industry which will be affected by this regulation. In the judgment of the Price Administrator, the ceiling prices established by this maximum price regulation are and will be generally fair and equitable and comply with the requirements of the Emergency Price Control Act of 1942, as amended, Executive Order 9250, and Executive Order 9328, and will effectuate the purposes of said Act and Executive Orders.

§ 1351.360 *Ceiling prices of certain foods sold at wholesale.* Under the authority vested in the Price Administrator by the Emergency Price Control Act of 1942, as amended, Executive Order 9250, and Executive Order 9328, Maximum Price Regulation No. 421, which is annexed hereto and made a part hereof, is hereby issued.

AUTHORITY: § 1351.360 issued under Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871; E.O. 9328, 8 F.R. 4681.

MAXIMUM PRICE REGULATION 421—CEILING PRICES OF CERTAIN FOODS SOLD AT WHOLESALE

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Article I—General Provisions

SECTION 1. *What this regulation does.* This regulation fixes new ceiling prices for the foods listed in Table A for wholesalers selling these food products. These new ceiling prices are to be used on and after August 5, 1943, instead of the ceiling prices figured under any other price regulation or order issued by the Office of Price Administration (hereinafter called OPA), except as otherwise provided in any order fixing dollars and cents ceiling prices, which has been or which may be, issued by the OPA pursuant to General Order No. 51.¹

SEC. 2. *How you determine to which class your business belongs.* (a) *What wholesalers are covered.* Your business is classified under this regulation if you are a wholesaler the larger part of whose business is the purchase of food products for resale and the distribution from your warehouse, without materially changing their form, of such food products to independent retail stores, or to commercial, industrial or institutional users. This regulation does not apply, however, to "wagon wholesalers", "marine provisioners", or "flour jobbers."

¹ 8 F.R. 6008, 6071, 8690.

(b) *Classes of wholesalers.* Wholesalers covered by this regulation are defined as follows:

(1) *Class 1: Retailer-owned cooperative wholesaler.* You are a retailer-owned cooperative wholesaler if you are either a non-profit organization or a corporation 51% of the stock of which is owned by your retailer customers.

(2) *Class 2: Cash-and-carry wholesaler.* You are a cash-and-carry wholesaler if you are not in Class 1 and the larger part of your business consists of the sale of food products, without delivery, to independent retail stores.

(3) *Class 3: Service wholesaler.* You are a service wholesaler if you are not in Class 1 and the larger part of your business consists of the sale of food products to independent retail stores, and if you deliver to all customers in a base zone without charge.

(4) *Class 4: Institutional wholesaler.* You are an institutional wholesaler if you are not in Class 1 and the larger part of your business consists of the distribution of food products to commercial, industrial or institutional users.

(If you do business in more than one of the ways outlined above, see Sections 17, 18, 19, and 20.)

SEC. 3. *How and when you figure ceiling prices.* (a) *General rule.* Your ceiling price for each item (that is, for each kind, brand, grade, variety, container type and container size) of food listed in Table A shall be the result of (1) the "net cost" you had to pay for the most recent delivery of the item to you before August 5, 1943, multiplied by (2) the mark-up figure given you for it in Table A.

(b) *When you must figure your ceiling prices.* By the opening of business on August 5, 1943, you must have figured your ceiling price for each item of food covered by this regulation which you have in stock at that time. Between July 26, 1943, and August 5, 1943, you may put into effect the new ceiling price on any item as soon as you figure it; you must put the new ceiling prices into effect on all items not later than August 5, 1943. If you do not put the new price for an item into effect before August 5, 1943, you must continue to use your existing ceiling for that item until August 5. If you receive delivery of any item between July 26, and August 5, for which you have no ceiling price, you must, before selling it, figure your ceiling price according to the rules of this regulation.

SEC. 4. *Directions for applying the rule.* (a) *Net cost.* To figure your ceiling price, first find the "net cost" of the item, based on its most recent delivery to you before August 5, 1943. Your "net cost" will be the amount you paid your supplier less all discounts except the discount for prompt payment and swell and label allowances, plus all transportation charges you paid except local trucking and local unloading. Treat as a separate item each kind, brand, grade, variety, container size and container type.

(1) Your net cost must be figured on purchases of a customary quantity from

a customary type of supplier delivered to your usual receiving point by a customary means of delivery. Of course, you must never figure your net cost on a purchase made at a price higher than your supplier's ceiling.

(2) Figure the net cost of the unit in which you receive delivery (i. e. per dozen, per case, per bag, etc.) to the nearest cent.

(3) For items you "manufacture or otherwise process" use the special rules in Section 16.

(b) *Mark-up.* Turn to Table A to find the mark-up figure for the item given your class of wholesaler. Table A lists all the items covered by this regulation by commodity groups.

(c) *Ceiling price.* Next multiply your "net cost" by the mark-up figure in Table A for your class of wholesaler for the item being priced. The resulting amount will be your ceiling price. You must not change this ceiling price unless OPA authorizes you to do so. (Section 6 tells you when you may be allowed to change it.)

(d) *Fractions.* All calculations of ceiling prices resulting in a fraction of a cent shall be reduced to the nearest lower cent if the fraction is less than one-half cent, and shall be increased to the nearest higher cent if the fraction is one-half cent or more.

If you sell an amount less than the unit in which you receive delivery, you must reduce your ceiling price proportionately, rounding any fraction to the next higher cent.

(e) *Invoices.* You must write your net cost per unit either on your invoice or other record of the price you paid for the item or on a separate slip of paper and attached to that invoice or other record.

You must keep separate, or mark or tag plainly, all invoices or records showing the "net cost" of the unit in which you received delivery and which you used in figuring your ceiling prices. The invoices and records you used in figuring your ceiling prices are your means of proving that your ceiling prices are right.

SEC. 5. *How you figure your ceiling prices for "new items."* (a) A "new item" is any item which you did not have in stock at the opening of business on August 5, 1943. You must figure your ceiling price for a "new item" before selling it, following the rules in section 4, basing your "net cost", however, on the first delivery of the item to you on or after August 5, 1943.

In pricing new items it is a violation to use the "net cost" of a first purchase made in a non-customary manner (that is, from a non-customary supplier or in a non-customary quantity) when you know that you will be making future purchases in a customary manner. If your first purchase is of this type you must find out and use, in figuring your ceiling price, what the "net cost" would be of a purchase from a type of supplier usually used for a similar item and of an amount in which a similar item is usually purchased.

Sec. 6. When you may change a ceiling price. If OPA changes a supplier's ceiling price for an item covered by this regulation, it may direct wholesalers to refigure their ceiling prices for the item. You may not refigure your ceiling price under this section until you receive written notice requiring you to do so. Ordinarily a written notice telling you to refigure your ceiling price will come to you directly from your supplier or the manufacturer. You will find it inside or attached to the carton, case or barrel containing the item, or it will be sent to you with the invoice. After actually receiving the item for the first time with such a notice, you must, before selling the item, refigure your new ceiling price by following the directions in section 4, figuring your "net cost", however, on that first delivery. If that delivery is from another wholesaler covered by this regulation, you must use the "net cost" of the other wholesaler. You must write this new ceiling price on the invoice covering that delivery. Be sure to keep this notice attached to your invoice or other record showing the price you paid for the item. Even though you receive later shipments with the same notice, you must not change your ceiling price again.

When you make a sale to a retail store at this new ceiling price, you must send with your invoice a copy of the notice received by you from your supplier if the notice is not attached to the item you are selling.

Sec. 7. Indirect price increases prohibited. You must not evade any of the provisions of this regulation or any order issued pursuant to it, by any stratagem, scheme, or device. You must not, as a condition of selling any particular food item, require a customer to buy anything else. Any such evasion is punishable as a violation of this regulation.

You may not use an unnecessarily high "net cost" in figuring a ceiling price under this regulation. If you make such a high cost purchase, you must find out what your net cost, as used in section 4, would be and use that net cost to figure your ceiling price.

Sec. 8. Invoices and receipts. You must give each of your customers an invoice, receipt, or other evidence of purchase in connection with every sale, retaining a copy for your files. Each such record you prepare and give your customer must show the date of sale, the name and address of your customer, your name and address, each food item sold, and the price you charged for it. Be sure that your description of each item shows the kind, brand, grade, variety, container size and container type.

Sec. 9. Records. After July 26, 1943, you must keep for so long as the Emergency Price Control Act of 1942, as amended, remains in effect, all your invoices, freight bills, and other records showing the price you paid for each item and the date you received delivery of each item covered by this regulation. You are required to show all your invoices and records on request of any OPA

representative. You are also required to keep available for inspection by any OPA representative the records you used in determining your class. In addition, you are required, on request of any OPA representative, to furnish a written record of your ceiling price for any or all of the items covered by this regulation.

Sec. 10. Licensing and registration. The licensing and registration provisions of sections 15 and 16 of the General Maximum Price Regulation² shall apply to every person making sales subject to this regulation. Sections 15 and 16 provide, in brief, that a license is required of all persons selling at wholesale commodities for which ceiling prices are established. A license is automatically granted, so do not apply for it. However, all sellers may later be required to register. The license may be suspended for violations in connection with the sale of any commodity for which ceiling prices are established. No person whose license is suspended may sell any such commodity during the period of suspension.

Sec. 11. Prohibitions. On and after August 5, 1943, if you sell or deliver or offer to sell or deliver at a price higher than your ceiling price fixed by this regulation or any order issued pursuant to it, or if you otherwise violate any provision of this regulation, or any order issued pursuant to it, you are subject to the criminal penalties, civil enforcement actions, license suspension proceedings, and suits for treble damages provided for by the Emergency Price Control Act of 1942, as amended. Also, any person who, in the course of trade or business, buys from you at a price higher than your ceiling price is subject to the criminal penalties and civil enforcement actions provided for by that Act.

Sec. 12. Dollars-and-cents ceiling prices. From time to time the OPA may, by order issued pursuant to General Order 51, fix dollars-and-cents ceiling prices for wholesalers for some or all of the food items covered by this regulation. When these dollars-and-cents prices are fixed, you may not thereafter sell at higher prices and these orders may provide that such prices take the place of the ceiling prices which you have under this regulation. If such orders do not provide that they replace your prices under this regulation you must continue to figure your prices under this regulation. If the OPA has, before the effective date of this regulation, established a ceiling price for you for an item pursuant to such an order, you shall use that as your ceiling price and shall not figure a ceiling price for the item under this regulation.

Sec. 13. Further provisions supplementing or explaining this regulation. From time to time, the Price Administrator may, by amendment, issue further provisions which will supplement the provisions of this regulation or ex-

plain the rights and duties of buyers and sellers under it. These further provisions will become part of this regulation and may be added as paragraphs to this section.

Article II—Special Pricing Provisions

Sec. 14. Additions to "net cost" for packaging. If you buy in bulk any item covered by this regulation and then package and sell it in cotton bags, interlined coffee bags, transparent bags or cardboard containers, you may add to your "net cost" whichever of the following allowances applies:

(a) 1½ cents for every such bag or container with a net weight of less than 2 pounds.

(b) 2 cents for every such bag or container with a net weight of 2 pounds or more but less than 5 pounds.

(c) ½ cent per pound for every such bag or container with a net weight of 5 pounds or more.

(d) When you package an item which you buy in bulk and the grade of the item is shown on the bulk container, you must show the grade on the bag or container that you sell.

Sec. 15. Purchases and sales between wholesalers. If you purchase from another wholesaler covered by this regulation an item for which you have not previously been required to establish a ceiling price under this regulation, you must secure a written record of that wholesaler's "net cost". You will multiply that "net cost" by the mark-up figure for your class of wholesaler and the resulting figure will be your ceiling price.

Sec. 16. How you figure your ceiling prices for foods you "manufacture or otherwise process." If you "manufacture or otherwise process" and sell at wholesale any item covered by this regulation you will determine your "net cost" or ceiling price for such an item under whichever of the following provisions applies:

(a) If the item is one for which OPA has issued, or later issues, a regulation naming dollars-and-cents ceiling prices for sales by manufacturers, but the regulation makes no provision for manufacturers selling to retailers, the lowest ceiling price under that regulation for sales delivered to your usual receiving point shall be your "net cost".

(b) If the item is one for which OPA has issued, or later issues, a regulation naming dollars-and-cents ceiling prices for sales by manufacturers and makes a provision for manufacturers selling to retailers, you shall figure your ceiling price for such item as a manufacturer under that regulation. You will not attempt to figure a "net cost" and apply a mark-up figure under this regulation.

(c) If the item is one for which OPA has not issued, or does not later issue, a regulation establishing dollars-and-cents ceiling prices for sales by manufacturers, you shall figure your ceiling price for such item as a manufacturer under the appropriate regulation covering sales of such item by manufacturers.

² 8 FR. 3096, 3849, 4347, 4486, 4724, 4978, 4848, 6047, 6962, 8511.

You will not attempt to figure a "net cost" and apply a mark-up figure under this regulation.

(d) If, after you have established a ceiling price for an item which you "manufacture or otherwise process", the manufacturing regulation which you used in figuring your ceiling price under paragraph (a), (b), or (c) of this section is amended so that either (1) the manufacturer's regulation is no longer the type described in the applicable paragraph of this section or (2) the type of regulation is not changed but the prices set forth therein are changed, you must, within 5 days after the effective date of such amendment, refigure your ceiling price for the item under the applicable paragraph of this section based on the manufacturer's regulation as amended.

(e) For the purpose of this regulation you shall be considered a manufacturer of any item which you "manufacture or otherwise process" directly, or which is manufactured for you by a person to whom you supply the raw material.

SEC. 17. How a retailer-owned cooperative wholesaler figures ceiling prices for sales to non-members. If you are a retailer-owned cooperative wholesaler and you sell to non-members (those retailers who have no share or interest in your ownership) your ceiling prices for your sales to non-members without delivery may be figured as a Class 2 wholesaler. If you sell and deliver to non-members, your ceiling prices for such sales may be figured as a Class 3 wholesaler, in which event you may not add to such ceiling prices the additions for delivery allowed in section 21 of this regulation.

SEC. 18. How a service wholesaler figures ceiling prices for cash-and-carry sales. If you are a service wholesaler but you also make cash-and-carry sales, you must use for such sales the mark-up figures of a cash-and-carry wholesaler if, during March 1942,

(a) You had a separate department for such sales, or

(b) You had a price list for such sales different from the price list which you used in making other sales.

SEC. 19. How a service wholesaler figures ceiling prices for sales to commercial, industrial or institutional users. If you are a service wholesaler and you make sales to commercial, industrial or institutional users, you may use for such sales the mark-up figures of an institutional wholesaler if, during March 1942,

(a) You had a separate department for such sales to commercial, industrial or institutional users, or

(b) You had a price list for your sales to commercial, industrial or institutional users different from the price list which you used in making sales to retailers.

SEC. 20. How an institutional wholesaler figures ceiling prices for sales to retailers. If you are an institutional wholesaler but you also make sales to retail stores, your ceiling prices for such sales made without delivery must be fig-

ured as a Class 2 (cash-and-carry) wholesaler and your ceiling prices for such sales made with delivery must be figured as a Class 3 (service) wholesaler.

SEC. 21. Addition allowed for deliveries by Class 1 and Class 2 wholesalers.

(a) If you are a retailer-owned cooperative wholesaler, or a cash-and-carry wholesaler, and you have customarily added a set amount or percentage to your sales price for delivering to retailers, you may, in figuring your ceiling price for each item you deliver to retailers, add to your ceiling price such set amount or percentage. The resulting figure will be your ceiling price for the item when delivered by you.

(b) If you are a retailer-owned cooperative wholesaler or a cash-and-carry wholesaler and you have not customarily added a set amount or percentage to your sales price for delivering to retailers, you may, in figuring your ceiling price for each item you deliver to retailers, add .01 to your mark-up figure (example: If your mark-up figure is 1.06, you change it to 1.07).

SEC. 22. Addition allowed for deliveries outside of a base zone—(a) *Addition allowed to retailer-owned cooperative wholesalers, service wholesalers and institutional wholesalers.* (1) If you are a retailer-owned cooperative wholesaler, a service wholesaler or an institutional wholesaler, who, during March 1942, customarily sold goods on a delivered basis in different zones at established price differentials between zones, you may, in figuring your ceiling prices for items delivered by you to such other zones, add to your "base zone" ceiling prices, the same zone differentials which you added in March 1942. The resulting figures will be your ceiling prices for items delivered by you to such other zones. (Your base zone shall be the area surrounding your warehouse in which you customarily made free deliveries.)

(2) If you are a retailer-owned cooperative wholesaler, you may not, in figuring your ceiling prices under this section, include any addition allowed in section 21.

(3) Before using different delivered prices for different zones under this section, you must report, in writing, to the Distribution Branch, Food Price Division, OPA, Washington, D. C., the amount of such differentials and a description of your base zone and delivery zones.

(b) *Additions by certain wholesalers making f. o. b. sales.* If you are a service wholesaler or an institutional wholesaler who, during March, 1942, customarily sold f. o. b. your warehouse for delivery to zones or delivery points outside of your base zones, and

(1) If you added a freight charge when making such sales or included a freight charge in figuring your selling price, you may add to your ceiling price for each item the same charge or the same freight rate, apportioning the charge or freight rate to each item, in which case the resulting figure will be your ceiling price for the item when sold to such other zones or delivery points, or

(2) If your customer paid the freight bill, you may make such sales at your ceiling prices, the freight bill to be paid by the purchaser.

(c) *Additions by certain wholesalers who did not use a zone delivery system or make f. o. b. sales.* If you are a service wholesaler or an institutional wholesaler, who, during March 1942, customarily sold all customers on a delivered basis at the same price regardless of distance from your warehouse, you may, in figuring your ceiling price for an item delivered by you to a customer located at a distance of 125 miles or more from your warehouse, add to your mark-up figure whichever of the following amounts applies:

(1) If your customer is located at a distance of from 125 through 199 miles from your warehouse, you may add .01 to your mark-up figure (example: If your mark-up on mayonnaise in Table A is 1.16, you change it to 1.17).

(2) If your customer is located at a distance of from 200 miles through 299 miles from your warehouse, you may add .02 to your mark-up figure.

(3) If your customer is located at a distance of from 300 miles through 399 miles from your warehouse, you may add .03 to your mark-up figure.

(4) If your customer is located at a distance of 400 miles or more from your warehouse, you may add .04 to your mark-up figure.

(5) If your method of figuring ceiling prices for items delivered to zones outside of a base zone falls within either paragraph (a) or paragraph (b) of this section, you may not use this paragraph (c) in figuring your ceiling prices for items delivered to such other zones.

SEC. 23. Special pricing provision for manufacturers selling some commodities at wholesale. Any person the larger part of whose business consists of the manufacturing or processing of foods but (a) his entire business in connection with a particular commodity consists of the purchase and resale of such commodity without substantially changing its form and (b) the larger part of his sales of such commodity are made to independent retail stores or to commercial, industrial or institutional users (c) may figure his ceiling price for such sales of that commodity under this regulation.

Article III—Adjustment Provisions

SEC. 24. How retailer-owned cooperative wholesalers may, under certain conditions, apply for permission to use the mark-up figures designated for other wholesalers. If you are a retailer-owned cooperative wholesaler, you may file an application for permission to use the mark-up figures designated for another class of wholesaler if you can establish:

(a) That you have customarily operated in the same manner as the other class of wholesaler, and

(b) That in 1941 you had an overall gross margin at least as high as the overall gross margin you would realize by using the mark-up figures specified in

this regulation for such other class of wholesaler.

(c) Your application must set forth the following:

(1) A statement as to whether your members received dividends or other proceeds from your organization; the basis for determining the amount of such payments; the amount of such payments for the years 1941, 1942, and, if available, so far in 1943;

(2) The amount and conditions of fees, if any, paid by your members in addition to the invoice price of commodities;

(3) Your profit and loss statement for your fiscal years 1941 and 1942, and so much of 1943 as is available, and balance sheets as of the end of each such accounting period;

(4) Your percentage mark-ups over invoice cost for sales during 1941 to your members for each commodity group listed in this regulation, and if sales were made to non-members, the same information with respect to such sales;

(5) Any evidence you may be able to furnish showing the difference between your operations and functions and those of the usual retailer-owned cooperative wholesaler, including a statement of any special service performed by you, any additional compensation received for such special services, and a reasonable basis for distinction or classification, if any, between you and other retailer-owned cooperative wholesalers.

(d) Such application must be filed in duplicate by July 20, 1943, with your nearest District OPA office. You may not use these requested mark-up figures until you have received specific authorization from your proper OPA office.

(e) If you filed an application under Section 29 of Revised Maximum Price Regulation No. 237, and such application has been denied, you are not eligible for adjustment under this section. If your application has been allowed, you may use the mark-up figures for the class of wholesaler to which you have been adjusted and you are subject to all of the provisions of this regulation applicable to such other class of wholesaler.

(f) *Applications for adjustment.* Any regional office of the OPA or such offices as may be authorized by order issued by the appropriate Regional Office, may act on all applications for adjustment under the provisions of this section. Applications for adjustment are governed by Revised Procedural Regulation No. 1.

Sec. 25. *How service wholesalers may, under certain conditions, apply for permission to use the mark-up figures designated for institutional wholesalers.* If you are a service wholesaler (you must consider each warehouse as a separate wholesaler), you may file an application for permission to use the mark-up figures designated for institutional wholesalers if you can establish:

(a) During your fiscal year 1941 and so far in 1943, you regularly distributed grocery products to at least 12 states; and

(b) The total gross margin on all sales made by you in your fiscal year 1941 was at least 20 percent; and

(c) You offered for sale during 1941 at least 3,500 different items of food.

(d) Your application must set forth the following:

(1) Profit and loss statements for the fiscal years 1941, 1942, and so much of 1943 as is available, and balance sheets as of the end of each such accounting period;

(2) Any evidence you may be able to furnish concerning the difference between your operations and functions and those of the usual service wholesaler, and a reasonable basis for distinction or classification between you and other service wholesalers;

(3) A list of the states to which you regularly distributed grocery products in 1941, 1942, and 1943 and an approximation of the volume of sales made by you in each of the states during 1941, 1942, and 1943; and

(4) The number of food items that you offered for sale in 1941.

(e) Such application must be filed in duplicate by July 20, 1943, with the Distribution Branch, Food Price Division, OPA, Washington, D. C. You may not use these requested mark-up figures until you have received specific authorization from such OPA office. Applications for adjustment are governed by Revised Procedural Regulation No. 1.

Article IV—Miscellaneous Provisions

Sec. 26. *Transfer of business and stock in trade.* If, after August 5, 1943, you acquire in any way the business, assets and stock in trade of any wholesaler covered by this regulation and you carry on the business, or continue to deal in the same type of food products in the same establishment, and you render the same service and sell to the same class of purchaser, your ceiling prices shall be the same as those of the former owner if no transfer had taken place. You must keep all the records needed to verify your ceiling prices. The former owner must either preserve and make available to you or give you all the records of his transactions before you acquired the establishment which you need to comply with the record provisions of this regulation.

If, after the transfer, you fall into a class of wholesaler different from the former owner's, your ceiling prices shall be those for the class of wholesaler in which you fall. (For example: If you acquire the business, assets, and stock in trade of a service wholesaler and you decide to discontinue making deliveries, your ceiling prices must be figured as a cash-and-carry wholesaler, using as your "net cost" the same "net cost" the former owner used in fixing his ceiling prices.)

Sec. 27. *Taxes.* You may collect, in addition to your ceiling price, any tax upon or incident to a sale at wholesale of food covered by this regulation, if you state the tax separately, and if the tax statute or ordinance does not pro-

hibit sellers from stating and collecting the tax separately from the price.

Sec. 28. *Export sales.* The ceiling prices at which a person may export any product covered by this regulation shall be determined in accordance with the Second Revised Maximum Export Price Regulation,⁴ as amended, issued by the OPA.

Sec. 29. *Relation to other regulations.* The provisions of this Maximum Price Regulation No. 421, except as otherwise provided in this regulation, shall, on and after August 5, 1943, supersede the provisions of Revised Maximum Price Regulation No. 237, Maximum Price Regulation No. 249,⁵ Maximum Price Regulation No. 255,⁶ the General Maximum Price Regulation, and any other applicable price regulation or order issued by the OPA except any order issued pursuant to General Order No. 51, with respect to sales and deliveries for which ceiling prices are established by this regulation.

Sec. 30. *Definitions.*—(a) *Delivery.* Delivery of any item covered by this regulation shall be considered to have occurred when the item has been received by you at your usual receiving point.

(b) *Usual receiving point.* Your usual receiving point will be the warehouse at which you generally receive the particular item you are pricing under this regulation and from which you generally supply your customers.

(c) *"Manufacture or otherwise process."* "Manufacture or otherwise process" shall mean blending, freezing, canning, preserving, milling, bottling, crushing, straining, roasting, centrifuging, cooking, distilling, purifying with heat, and other similar operations. Packaging as used in Section 14 shall not be considered manufacturing or processing under this regulation.

(d) *Independent retail store.* Independent retail store shall mean one that is not one of four or more stores under one ownership whose combined "annual gross sales" are \$500,000 or more.

(e) *"Wagon wholesaler."* A "wagon wholesaler" is a wholesaler who distributes food products to retail stores or to commercial, industrial, or institutional users from an inventory stocked in trucks or other conveyances under the supervision of driver-salesmen who make deliveries at the time and point of sale. A wholesaler is a wagon wholesaler only of the food products he sells in this way.

(f) *"Marine provisioners."* A "marine provisioner" is a seller the larger part of whose business is the sale of food commodities to boat and steamship companies for the provisioning of boats with delivery to the boats from shore locations by the use of truck and launch facilities. A seller is a marine provisioner only of the food commodities he sells in this way.

(g) *Flour jobber.* "Flour jobber" shall mean a "primary distributor" as defined

⁴ 8 F.R. 4132, 5987, 7662.

⁵ 7 F.R. 8702, 9898, 10014, 10993; 8 F.R. 2673.

⁶ 8 F.R. 2988, 3946, 5164, 7821.

in Maximum Price Regulation No. 296,¹ and a person the larger part of whose business is the purchase and resale of flour without additional processing and in the original containers, to bakers, and commercial, institutional or Governmental users. For sales to retail stores, "flour jobbers" other than "primary distributors" must figure their ceiling prices for flour under this regulation.

SEC. 31. *Geographical applicability.* The provisions of this regulation shall apply to the 48 states of the United States and the District of Columbia.

Article V—Table and Commodity Definitions

SEC. 32. *Table of mark-up figures—(Table A.)—(a) Instructions.* Table A (printed below) lists the commodities and the mark-up figures for the four classes of wholesalers covered by this regulation. For a detailed list of the items included in each category of commodities, see "Commodity definitions", printed immediately after Table A. This regulation must not be used to determine ceiling prices for the commodities listed in paragraph (c) of this section.

The commodities covered by this regulation are listed in the column at the extreme left of Table A and the four classes of wholesalers are listed across the top of Table A. To find your proper mark-up figure for any item, first determine the class of wholesaler to which you belong; then find the commodity listed at the left of Table A which includes the item you are pricing. Directly opposite, in the column for your class of wholesaler, you will find the proper mark-up figure for the item. This is the figure by which you should multiply your "net cost" in order to determine your ceiling price. Drop any fraction of a cent which is less than $\frac{1}{2}$ cent; take the next higher cent if the fraction is $\frac{1}{2}$ cent, or more.

For example, you are a Service (Class 3) Wholesaler, and you want to figure your ceiling price for a case of 9-oz. packages of X Brand Spaghetti which you had in stock at the opening of business on August 5, 1943. The amount you paid your customary type of supplier for your last purchase of a customary quantity of this item prior to August 5, 1943, was \$1.75 per case after deducting all discounts except the discount for prompt payment and swell and label allowances. In addition, you paid incoming freight, excluding local trucking charges, amounting to 9 cents per case. Your net cost is therefore \$1.84 per case. Now refer to Table A. Check the list of commodities and you will find "Macaroni and spaghetti products." This category includes the item you are pricing. Directly opposite "Macaroni and spaghetti products", in the column headed "Class 3 Wholesaler", you will find the figure 1.15. Multiply your net cost by this mark-up figure; the resulting amount is \$2.116. By rounding up the fraction of a cent, which is more than $\frac{1}{2}$ cent, you will get your ceiling price of \$2.12 per case.

TABLE A
MARK-UP FIGURES TO BE USED BY WHOLESALERS IN FIGURING CEILING PRICES FOR ITEMS COVERED BY THIS REGULATION BY COMMODITIES

Food commodities	Figures to be multiplied by net cost			
	Class 1 Retailer- owned coopera- tives	Class 2 Cash and carry	Class 3 Service and delivery	Class 4 Institu- tional
1. Baby foods.....	1.06	1.085	1.135	1.185
2. Cereals, breakfast.....	1.035	1.06	1.08	1.13
3. Cocoa, chocolate, malted milk and cereal drink preparations.....	1.07	1.085	1.125	1.175
4. Coffee.....	1.055	1.065	1.09	1.14
5. Cookies, crackers, toast and crumbs.....	1.11	1.15	1.20	1.25
6. Corn meal and hominy.....	1.06	1.095	1.13	1.18
7. Dog and cat foods.....	1.06	1.09	1.105	1.15
8. Fish, processed.....	1.095	1.13	1.19	1.24
9. Flour and flour mixes.....	1.07	1.075	1.10	1.15
10. Fruits, berries and fruit juices (canned) except fruit cocktail, pineapple, peaches and pears.....	1.105	1.155	1.18	1.23
11. Fruit cocktail, pineapple, peaches and pears (canned) except juices.....	1.06	1.085	1.135	1.185
12. Fruits, dried and dehydrated.....	1.055	1.125	1.165	1.215
13. Fruits and vegetables, frozen.....	1.24	1.24	1.24	1.29
14. Gelatin and pudding mixtures.....	1.06	1.07	1.105	1.155
15. Jams, jellies, preserves, honey and peanut butter.....	1.115	1.14	1.19	1.24
16. Lard, pure.....	1.035	1.035	1.075	1.125
17. Macaroni and spaghetti products.....	1.09	1.115	1.15	1.20
18. Mayonnaise and salad dressing.....	1.08	1.12	1.16	1.21
19. Meat, canned.....	1.055	1.08	1.10	1.15
20. Milk, canned.....	1.035	1.035	1.045	1.095
21. Oils, cooking and salad.....	1.07	1.075	1.10	1.15
22. Oleomargarine.....	1.045	1.085	1.14	1.19
23. Pickles and relishes.....	1.115	1.14	1.19	1.24
24. Rice.....	1.075	1.095	1.13	1.18
25. Shortening, hydrogenated.....	1.045	1.045	1.06	1.06
26. Shortening, other.....	1.045	1.045	1.06	1.06
27. Soups, canned.....	1.045	1.07	1.09	1.14
28. Soups, dehydrated.....	1.06	1.105	1.13	1.18
29. Spices.....	1.15	1.27	1.28	1.33
30. Sugar.....	1.02	1.02	1.04	1.04
31. Syrups.....	1.07	1.10	1.115	1.165
32. Tea.....	1.06	1.095	1.115	1.165
33. Vegetables and vegetable juices (canned) except corn, green and wax beans, peas, tomatoes and tomato juice.....	1.07	1.14	1.20	1.25
34. Corn, green and wax beans, peas, tomatoes and tomato juice (canned).....	1.06	1.085	1.135	1.185
35. Vegetables, dried and dehydrated.....	1.08	1.09	1.12	1.17
36. Vinegar.....	1.12	1.16	1.23	1.28
37. Miscellaneous foods.....	1.11	1.15	1.20	1.25

(b) *Commodity definitions.* These definitions apply to both domestic and imported items.

(1) "Baby foods" means "baby" or "junior" soups, fruits, vegetables, meats and mixtures thereof packed in hermetically sealed containers. Excluded are dry baby cereals.

(2) "Cereals, breakfast" means bulk or packaged cereal items of any size commonly used as breakfast foods, both uncooked and ready-to-eat types including, but not limited to, bran flakes, farina, popped rice, and rolled oats. Excluded are barley, corn meal, corn grits, hominy grits and flakes, rice, wheat bran flour, wheat germ, and dry baby cereals.

(3) "Cocoa, chocolate, malted milk, and cereal-drink preparations" includes, but is not limited to, coffee substitutes or extenders, chicory, malted milk preparations, chocolate syrup, chocolate bits, and cooking chocolate. Excluded are chocolate confections, bittersweet bars, milk chocolate, and powdered milks.

(4) "Coffee" means roasted coffee, whole or ground, decaffeinated coffee, coffee concentrates, and any mixtures of coffee with other products for beverage purposes.

(5) "Cookies, crackers, toast, and crumbs" includes, but is not limited to, biscuits, Christmas cookies, fig bars, graham crackers, pretzels, rye crackers, swieback, melba toast, bread crumbs, cracker crumbs, cookies, matzo, matzo

meal, and related matzo products. Excluded are bread, pies, cakes, doughnuts, coffee cakes, rolls, candies, and any bakery products which you manufacture.

(6) "Corn meal and hominy" means bulk or packaged (in any size) corn meal, corn grits, hominy, hominy grits, hominy flakes, and prepared hominy. Excluded is canned hominy which is in "Vegetables and vegetable juices, canned."

(7) "Dog and cat foods" shall not include any item prepared by you for pet food.

(8) "Fish, processed" includes, but is not limited to, canned fish, canned sea food, and salted, pickled, smoked, dried or otherwise processed fish, such as fish cakes, roe, clam juice, and oyster puree. Excluded are fresh or frozen fish, fresh or frozen sea food, and caviar.

(9) "Flour and flour mixes" means all bulk or packaged (in any size) flour and flour mixes milled from wheat, semolina, farina, buckwheat, corn, rice, and potatoes, including, but not limited to, prepared pancake, cake, biscuit, pie crust and gingerbread mix.

(10) "Fruits, berries, and fruit juices, canned" includes, but is not limited to, apple sauce, apple cider, berry juices, concentrated fruit juices, citrus fruits and juices, cranberry jelly and sauce, fountain fruits, maraschino cherries, fruit nectars, rhubarb, and bulk apple cider. "Canned" means processed and packed in any container, whether or not

¹ 8 F.R. 158, 612, 2598, 3703, 7567, 7599, 8544.

hermetically sealed. Excluded are apple butter, fruit butters, jams, jellies, fruit preserves, coconut, olives, baby foods, dried fruits, dehydrated fruits, fruit cocktail, pineapple, peaches, pears, and frozen fruits.

(11) "Fruit cocktail, pineapple, peaches, and pears (canned) except juices" shall include fruit salad. Excluded are Cuban pineapple, Cuban pineapple juice, and frozen fruits. "Canned" means processed and packaged in any container, whether or not hermetically sealed.

(12) "Fruits, dried and dehydrated" (packaged or bulk) includes, but is not limited to, fresh dates, stuffed dried fruits, and dried dates and figs. Excluded are fruit confections and candied or glazed fruits, and peels.

(13) "Fruits and vegetables, frozen" means all fruits, berries, fruit or berry juices, and mixtures, and vegetables, vegetable juices, and mixtures, including mushrooms, which have been quick-frozen, or cold packed.

NOTE: The 1943 pack of canned fruits and frozen fruits shall be considered different items from the 1942 pack of fruits and you must figure separate ceiling prices for each item of the 1943 pack.

(14) "Gelatin and pudding mixtures" includes, but is not limited to, gelatin, gelatin desserts, tapioca, arrowroot, consumer ice cream mixes, and rennet.

(15) "Jams, jellies, preserves, honey, and peanut butter" includes, but is not limited to, tomato preserves, marmalade, fruit preserves, fruit butters, smooth or crunch-type nut butters, and all extracted honey (including combinations of extracted and comb honey) packaged in containers of a capacity of 15 pounds or less. Excluded are cranberry jelly or sauce.

(16) "Lard, pure" (packaged or bulk) includes, but is not limited to, rendered pork fat. Excluded are lard compounds which are classed as "Shortenings, other".

(17) "Macaroni and spaghetti products" includes, but is not limited to, bows, egg alphabets, macaroni, spaghetti, vermicelli, "sea shells", noodles, macaroni dinners, spaghetti dinners, and frozen macaroni and spaghetti products. Excluded are ravioli, tamales, dry noodle soup mixtures, spaghetti-and-meatballs, chicken-and-noodles, and Chinese-style noodles.

(18) "Mayonnaise and salad dressing" includes, but is not limited to, tartar sauce, relish spreads, other mayonnaise spreads, and french dressing. Excluded are olive oil and meat spreads.

(19) "Meat, canned" includes, but is not limited to, canned or glass chicken and turkey products, chicken-and-noodles, chili con carne, meat spreads, meat gravy, pickled meats, ravioli, spaghetti-and-meatballs, stews, tamales, and tripe. Excluded is mincemeat.

(20) "Milk, canned" means evaporated or condensed cow milk, including, but not limited to, filled evaporated milk products. Excluded are fresh milk, cream, powdered milks, and goat milk.

(21) "Oils, cooking and salad" means all vegetable, fruit and leaf plant oils, and cooking fats other than shortening. Excluded are prepared dressings, and pure olive oil.

(22) "Oleomargarine" means any product labelled "oleomargarine".

(23) "Pickles and relishes" (packaged or bulk) includes, but is not limited to, chow chow, pickled fruits, pickled onions, pickled peppers, pickled relishes, pickled rind, and pickled vegetables. Excluded are mayonnaise-relish spreads, and tartar sauce.

(24) "Rice" (packaged or bulk) means all rice including wild rice. Excluded are rice flour, rice flakes, and popped rice.

(25) "Shortening, hydrogenated" means all fully hydrogenated shortenings.

(26) "Shortening, other" means shortenings other than fully hydrogenated shortening. Excluded are butter, lard, oleomargarine, and suet.

(27) "Soups, canned" includes all soups, broths and chowder. Excluded are meat stews, "baby" or "junior" soups, and dehydrated soups.

(28) "Soups, dehydrated" means dry mixtures sold for soup-making, including, but not limited to, bouillon concentrates, and dry noodle soup mixtures. Excluded are other macaroni or noodle products, lentils, and dried peas.

(29) "Spices" includes, but is not limited to, bayleaves, caraway seed, dried peppers, dry chili, celery seed, celery salt, celery flakes, chili powder, garlic, garlic salt, dry mustard, onion salt, onion flakes, poultry seasoning, poppy seed, seasoned salt, sesame seed, thyme, and cream of tartar. Excluded are table salt, spice oils, and candied ginger.

(30) "Sugar" means all bulk or packaged cane or beet sugar, including cinnamon sugar.

(31) "Syrups" means all malt, molasses, sorghum, cane, maple, and corn syrups, and imitations or blends. Excluded are chocolate and ice cream sundae syrups, fruit syrups for making beverages, and molasses sold for feed purposes.

(32) "Tea" includes all bulk or packaged tea, tea bags, and matte.

(33) "Vegetables and vegetable juices, canned" includes, but is not limited to, baked beans, sauerkraut, chili sauce, cocktail sauce, canned hominy, mushrooms, mushroom sauce, tomato catsup, tomato paste, tomato puree, pimientos, and Chinese-style foods including soy sauce and brown sauce. "Canned" means processed and packaged in any container, whether or not hermetically sealed. Excluded are vegetable soups "baby" or "junior" foods, pickles, corn

green and wax beans, peas, tomatoes, tomato juice and frozen vegetables.

(34) "Corn, green and wax beans, peas, tomatoes, and tomato juice (canned)". Excluded are frozen vegetables. "Canned" means processed and packaged in any container whether or not hermetically sealed.

NOTE: The 1943 pack of canned vegetables and frozen vegetables shall be considered different items from the 1942 pack of vegetables and you must figure separate ceiling prices for each item of the 1943 pack.

(35) "Vegetables, dried and dehydrated" (packaged or bulk) includes, but is not limited to, dried beans, blackeye peas, dried mushrooms, dried peas, and lentils. Excluded are dry soup mixes, hominy, garlic, celery flakes, onion flakes, dried chili, and dried peppers.

(36) "Vinegar" (bottled or bulk) includes, but is not limited to, pure cider vinegar, distilled vinegar, malt vinegar, wine vinegar, and tarragon vinegar.

(37) "Miscellaneous foods" shall include all other food items or pet foods except those specifically excluded in paragraph (c) of this section. Among the items included under this heading are the following:

Baking powder.
Baking soda.
Barley (pearl).
Bird seed and gravel.
Caviar.
Coconut, shredded, desiccated, or moist.
Corn starch.
Egg nog, bottled.
Extracts.
Flavorings.
Food colorings.
Fruit pectins.
Fruit syrups for making beverages.
Goat milk, canned.
Ice cream sundae syrups (except chocolate).
Meat flavorings.
Meat sauces, except catsup, cocktail sauce, and chili sauce.
Mincemeat.
Mustard, prepared.
Olives.
Olive oil (pure).
Pie filling.
Popcorn (whether or not popped).
Potatoes, Julienne.
Potatoes, shoestring.
Pudding, date.
Pudding, fig.
Pudding, plum.
Salt and ice cream salt (except onion, celery, or garlic salt).
Spice oils.
Tom and Jerry batter, bottled.
Yeast.

(c) *Commodities not included in this regulation.* Excluded from this regulation are:

Baked goods, fresh (except "cookies, crackers, toast and crumbs").
Beer.
Bread.
Buttermilk, fresh.
Candied ginger.
Candy.
Corn sugar.
Cream.

Dry baby cereals.
Feed, animal or poultry (other than pet food).
Fresh fruits and vegetables.
Fruit cake.
Fruit powders for making beverages.
Glaced or candied fruits and peels.
Ice cream, sherbets, and frozen confections.
Liquors.
Maple sugar.
Meat and fish (except "fish, processed" and "meat, canned").
Milk, fresh.
Milk, powdered.
Mineral oil.
Nuts.
Peanuts.
Potato chips.
Soft drinks.
Tamales, bulk.
Tortillas.
Vitamin concentrates.
Wheat germ.
Wine.
Canned Cuban pineapple.
Canned Cuban pineapple juice.

Effective Date

This regulation shall become effective on the 26th day of July, 1943.

NOTE: The record-keeping and reporting requirements of this regulation have been approved by the Bureau of the Budget in accordance with Federal Reports Act of 1942.

Issued this 8th day of July 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-10997; Filed, July 8, 1943; 11:46 a. m.]

PART 1351—FOOD AND FOOD PRODUCTS

[MPR 422]

CEILING PRICES OF CERTAIN FOODS SOLD AT RETAIL IN GROUP 3 AND GROUP 4 STORES

A statement of the considerations involved in the issuance of this Maximum Price Regulation No. 422 has been issued simultaneously herewith and filed with the Division of the Federal Register.*

So far as practicable, the Price Administrator has advised and consulted with representative members of the industry which will be affected by this regulation. In the judgment of the Price Administrator, the ceiling prices established by this maximum price regulation are and will be generally fair and equitable and comply with the requirements of the Emergency Price Control Act of 1942, as amended, Executive Order No. 9250, and Executive Order No. 9328, and will effectuate the purposes of said Act and Executive Orders.

§ 1351.361 *Ceiling prices of certain foods sold at retail in group 3 and group 4 stores.* Under the authority vested in the Price Administrator by the Emergency Price Control Act of 1942, as amended, Executive Order No. 9250, and

*Copies may be obtained from the Office of Price Administration.

Executive Order No. 9328, Maximum Price Regulation No. 422, which is annexed hereto and made a part hereof, is hereby issued.

AUTHORITY: § 1351.361 issued under Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871; E.O. 9328, 8 F.R. 4681.

MAXIMUM PRICE REGULATION 422—CEILING PRICES OF CERTAIN FOODS SOLD AT RETAIL IN GROUP 3 AND GROUP 4 STORES

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Article I—General Provisions

SECTION 1. *What this regulation does.* This regulation fixes new ceiling prices for the "dry groceries" listed in Table A and the "perishables" listed in Table B for all retail stores, other than "independent" retail stores, doing an annual business of less than \$250,000, and for all retail stores, whether "independent" or not, doing an annual business of more than \$250,000. These new ceiling prices are to be used instead of the ceiling prices figured under any other price regulation or order issued by the Office of Price Administration (hereinafter called OPA) except as otherwise provided in any order fixing dollars-and-cents ceiling prices which has been or which may be issued by the OPA pursuant to General Order No. 51.¹ All other retail stores (Group 1 and Group 2 stores) selling these food products are covered by Maximum Price Regulation No. 423.

SEC. 2. *How you find out whether your store is covered by this regulation and what group it is in—*(a) *What stores are covered.* Your store is covered by this regulation if it is a Group 3 or 4 store as defined below and if you are a retailer who buys and resells food products, generally without materially changing their form, for the most part to ultimate consumers who are not commercial, industrial or institutional users. However, this regulation does not apply to "retail route sellers" or "health food stores", (both defined in section 36), or to automatic vending machines or farmers selling produce grown on their own farms.

(b) *What are Group 3 and 4 stores.* For the purpose of this regulation, Group 3 and 4 stores are defined as follows:

(1) *Group 3.* Your store is in Group 3 if its "annual gross sales" are less than \$250,000, and if it is not an "independent" store. Your store is an "independent" store if it is not one of 4 or more stores under one ownership whose combined "annual gross sales" are \$500,000 or more.

(2) *Group 4.* Your store is in Group 4 if its "annual gross sales" are \$250,000 or more.

(If you are not sure what group your store is in, use the directions in Section 30 for figuring its "annual gross sales". See Section 36 for definitions of Group 1 and 2 stores.)

¹ 8 F.R. 6008, 6071, 8690.

(c) *How to post a sign of the group your store is in.* At all times, you must have the group your store is in under this regulation posted on a sign reading "OPA-3" or "OPA-4", whichever it is, or on a sign which the OPA may furnish to you, except that if under any order issued under General Order No. 51 you are allowed to post the sign of another group, you may do so. The sign must be posted so that it can be clearly seen by your customers. (The word "group" as used in this regulation means the same thing as the word "class" meant in Revised Maximum Price Regulations No. 238² and No. 268³.)

(d) *When you may choose to treat your store as a group 4 store.* If your store is a Group 3 store, you may choose to treat it as a Group 4 store and post a sign in your store as a member of that group if you:

(1) Figure your ceiling prices for all the items listed in Tables A and B of this regulation as a Group 4 store;

(2) Use the Group 4 ceiling prices fixed in Maximum Price Regulation No. 390⁴ for all the household soaps and cleansers it covers.

(3) Use all the dollars-and-cents ceiling prices fixed under the OPA community price orders issued for Group (or Class) 4 stores in your community; and

(4) Notify your nearest OPA district office of these facts.

DRY GROCERIES

SEC. 3. How and when you figure your ceiling prices for "dry groceries"—(a) General rule. Your ceiling price for each item (that is, for each kind, brand, grade, variety, container-type and container-size) of "dry groceries" listed in Table A shall be the total of (1) the "net cost" you had to pay for the most recent delivery of the item to you before August 5, 1943, plus (2) the mark-up given you for it in Table A.

(b) *When you must figure your ceiling prices.* By the opening of business on August 5, 1943, you must have figured your ceiling price for each item of "dry groceries" listed in Table A which you have in stock at that time. (See Section 24 for an exception to this rule if you purchase an item from wholesalers.) Between July 26, 1943, and August 5, 1943, you may put into effect the new ceiling price on any item as soon as you figure it; you must put the new ceiling prices into effect on all items not later than August 5, 1943. If you do not put the new price for an item into effect before August 5, 1943, you must continue to use your existing ceiling for that item until August 5. If you receive delivery of any item between July 26 and August 5 for which you have no ceiling price, you must, before selling it, figure your ceiling price according to the rules of this regulation.

SEC. 4. Directions for applying the rule for "dry groceries"—(a) "Net cost." To figure your ceiling price, first find the

"net cost" of the item based on its most recent delivery to you before August 5, 1943. Your net cost will be the amount you paid your supplier less all discounts except the discount for prompt payment and swell and label allowances, plus all transportation charges you paid except local trucking and local unloading. Treat as a separate item each kind, brand, grade, variety, container-size and container-type of "dry groceries".

(1) Your net cost must be figured on purchases of a customary quantity from a customary type of supplier delivered to your "usual receiving point" by a customary means of delivery. Of course, you must never figure your net cost on a purchase made at a price higher than your supplier's ceiling.

(2) Figure the net cost on a single unit basis (that is, per can, per pound, per package, per jar, etc.), to the nearest half-cent. Your invoice cost may be the cost of a carton, case or barrel for instance, and not the cost of the package, can or other unit you sell. You must get the net cost of the single unit you sell by dividing the cost for the carton, case or barrel by the number of units in the carton, case or barrel.

(3) For items you "manufacture or otherwise process" use the special rules in Section 25.

(b) *Mark-up.* Turn to Table A to find the mark-up for the item given your group of store. Table A lists all the "dry groceries" covered by this regulation by commodity groups.

(c) *Ceiling price.* Next turn to Table C. Using the directions given there, you will get your ceiling price for the item. Post this price as required in section 9. You must not change this ceiling price unless OPA authorizes you to do so. (Section 6 tells you when you can change it.)

(d) *Invoices.* You must write your "net cost" per unit either on your invoice or other record of the price you paid for the item or on a separate slip of paper and attached to that invoice or other record. You must keep separate, or mark or tag plainly, all invoices or records showing the net cost per unit which you used in figuring your ceiling prices. These invoices and records you used in figuring your ceiling prices are your means of proving that your ceiling prices are right.

SEC. 5. How you figure your ceiling prices for "new items" of "dry groceries". A "new item" of "dry groceries" is any item of "dry groceries" which you did not have in stock at the opening of business on August 5, 1943. You must figure and post your ceiling price for a new item before selling it, following the rules in section 4, but basing your "net cost" on the first delivery of the item to you on or after August 5, 1943. In pricing new items it is a violation to use the net cost of a first purchase made in a non-customary manner (that is, from a non-customary supplier or in a non-customary quantity) when you know that you will be making future purchases in a customary manner.

If your first purchase is of this type you must find out and use in figuring your ceiling price, what the net cost would be of a purchase from a type of supplier usually used for a similar item and of a quantity in which a similar item is usually purchased.

SEC. 6. When you may change a ceiling price for "dry groceries". If OPA changes a supplier's ceiling price for a "dry grocery" item, it may direct retailers to refigure their ceiling prices for the item. You may not refigure your ceiling price under this section until you receive written notice requiring you to do so. Ordinarily a written notice telling you to refigure your ceiling price will come to you directly from your supplier or the manufacturer. You will find it inside, or attached to, the carton, case or barrel containing the item or it will be sent to you with the invoice. After actually receiving the item for the first time with such a notice, you must, before selling the item, refigure your ceiling price for it by following the directions in Section 4, figuring your "net cost", however, on that first delivery. You must write this new ceiling price on the invoice covering that delivery. Be sure to keep this notice attached to your invoice or other record showing the price you paid for the item. Even though you receive later shipments with the same notice, you must not change your ceiling price again.

PERISHABLES

SEC. 7. How and when you figure your ceiling prices for "perishables"—(a) General rule. Your ceiling price for each item (that is, for each kind, brand, variety, and grade) of "perishables" listed in Table B shall be the total of (1) the "net cost" of the largest delivery of the item to you during the week before, plus (2) the mark-up given you for it in Table B.

(b) *When you must figure your ceiling prices.* By the opening of business on August 5, 1943, you must have figured your ceiling price for each item of "perishables" listed in Table B which you have in stock at that time. These ceiling prices must be checked each week after August 5, 1943, and changed on Thursday of each week for any item if your "net cost" of that item has changed in the preceding seven days. Never change your ceiling price on any day but Thursday.

For items which you receive for the first time or which you have not had in stock for 30 days, you must figure and use a ceiling price at once using the net cost of that first delivery. On each Thursday after that, you must treat the item as you would any other item of perishables covered under this regulation.

Stores under one ownership pricing from a central point may refigure ceiling prices for items so priced based on the net cost of deliveries received during the seven days preceding Tuesday of each week. These prices must not be put into effect until the following Thursday.

² 8 F.R. 6125, 6424.

³ 8 F.R. 6129, 7116.

⁴ 8 F.R. 6428.

SEC. 8. Directions for applying the rule for "perishables"—(a) Net cost. To figure your ceiling price, first find the "net cost" of the largest delivery to you of the item during the seven day period before the Thursday for which you are figuring your price. If you have received more than one delivery of the same largest quantity, use the most recent of these deliveries. Your net cost will be the amount you paid your supplier less all discounts except the discount for prompt payment plus all transportation charges you paid except local trucking and local unloading.

(1) Your net cost must be based on purchases from a customary type of supplier delivered to your usual receiving point by a customary means of delivery. Of course, you must never figure your net cost on a purchase made at a price higher than your supplier's ceiling.

(2) Figure the net cost on the basis of the "selling unit" (for example, 5 lbs., 1 dozen, etc.) listed in Table B for the commodity group which includes the item you are pricing. Always figure net cost to the nearest half-cent.

(3) If you have received no delivery of any item which you have in stock at the opening of business on August 5, 1943, during the week before, you shall, in figuring your first ceiling price for the item on August 5, 1943, base your net cost on its most recent delivery to you.

(b) **Mark-up.** Turn to Table B to find the mark-up for the item given your group of store. Table B lists all the "perishables" covered by this regulation by commodity groups.

(c) **Ceiling price.** Next turn to Table C. Using the directions given there, you will get your ceiling price for the item. Post this price as required in section 9.

If you sell an item in a quantity other than the "selling unit" given in Table B, you must reduce or increase your ceiling price proportionately. If figuring a price for a quantity different from the "selling unit" results in a fraction of a cent, you may charge the next higher cent.

SEC. 9. Prices which you must post—(a) Ceiling prices. At all times, you must have your ceiling price for each item of food covered by this regulation clearly shown on the item or at the place in your store where the item is offered for sale. You do not have to describe this price with the words "ceiling price".

(b) **Selling prices.** If your selling price of any item is lower than your ceiling price, you must also post this selling price directly below your ceiling price.

SEC. 10. Indirect price increases prohibited. You must not evade any of the provisions of this regulation or any order issued pursuant to it by any stratagem, scheme, or device. You must not, as a condition of selling any particular food, require a customer to buy anything else. Any such evasion is punishable as a violation of this regulation.

You may not use an unnecessarily high "net cost" in figuring a ceiling price under this regulation. If you make such a high cost purchase, you must find out what your net cost as used in section 4

or 8 would be and use that net cost to figure your ceiling price. You may never use the net cost of a purchase from another retailer to figure a ceiling price.

SEC. 11. Sales slips and receipts. If you have customarily given a purchaser a sales slip, receipt or similar evidence of purchase, you must continue to do so. Furthermore, regardless of your custom, you must give any customer who asks for it a receipt showing the date, your name and address, and each food item sold and the price you charged for it.

SEC. 12. Records. After July 26, 1943, you must keep for one year after you receive them all your invoices, freight bills, and other records showing the price you paid and the date you received delivery of each item covered by this regulation.

You are required to show all your invoices on request of any OPA representative and to furnish on request of any OPA representative a written record of your ceiling price in effect at any particular time or times for any or all of the items covered by this regulation. You must also keep available for inspection by an OPA representative the records you used in deciding what group your store is in.

Stores under one ownership pricing from a central point must also keep available at all times in each store a list showing the current selling price, as set at the central point, of each item so priced. These price lists must be kept in each store for one year, and must be shown, on request, to any OPA representative.

SEC. 13. Licensing and registration. The licensing and registration provisions of sections 15 and 16 of the General Maximum Price Regulation¹ shall apply to every person subject to this regulation. Sections 15 and 16 provide, in brief, that a license is required of all persons selling at retail commodities for which ceiling prices are established. A license is automatically granted so do not apply for it. However, all sellers may later be required to register. The license may be suspended for violations in connection with the sale of any commodity for which ceiling prices are established. No person whose license is suspended may sell any such commodity during the period of suspension.

SEC. 14. Prohibitions. On and after August 5, 1943, if you sell or deliver or offer to sell or deliver at a price higher than your ceiling price fixed by this regulation or any order issued pursuant to it, or if you otherwise violate any provisions of this regulation or any order issued pursuant to it, you are subject to the criminal penalties, civil enforcement actions, license suspension proceedings, and suits for treble damages provided for by the Emergency Price Control Act of 1942, as amended. Also, any person, who, in the course of trade or business, buys from you at a price higher than

your ceiling price is subject to the criminal penalties and civil enforcement actions provided for by that Act.

SEC. 15. Notice of dollars-and-cents ceiling prices. From time to time the OPA may, by order issued pursuant to General Order No. 51, fix in your region or community dollars-and-cents ceiling prices for some or all of the "dry groceries" or "perishables" under this regulation. When these dollars-and-cents prices are fixed, you may not thereafter sell at higher prices, and those orders may provide that such prices take the place of the ceiling prices which you have under this regulation. If such orders do not provide that they replace your prices under this regulation you must continue to figure your prices under this regulation. If the OPA has, before the effective date of this regulation, established a ceiling price for you for an item pursuant to such an order, you shall use that as your ceiling price and shall not figure a ceiling price under this regulation for the item.

SEC. 16. Further provisions supplementing or explaining this regulation. From time to time, the Price Administrator may, by amendment, issue further provisions which will supplement the provisions of this regulation or explain the rights and duties of buyers and sellers under it. These further provisions will become part of this regulation and may be added as paragraphs to this section.

Article II—Special Pricing Provisions

SEC. 17. Additions allowed for deliveries made by you to your customers. (a) If you deliver to your customers' homes or places of business any of the items covered by this regulation, you may add to the total value of the delivery, as a separate charge, whichever of the following amounts applies:

Value of delivery:	Addition allowed
\$0.00-\$1.99	No addition
\$2.00-\$2.99	10¢
\$3.00-\$4.49	15¢
\$4.50-\$5.49	20¢
over-\$5.49	25¢

(b) If you make such deliveries and add such charges, you are required to keep for one month a copy of each sales slip, itemizing clearly your prices for the items delivered and the amount of the delivery charges permitted under the provisions of this section.

SEC. 18. Additions to "net cost" for packaging. (a) If you buy in bulk any item covered by this regulation (except shell eggs) and then package and sell it in cardboard containers, cotton bags, transparent bags, or interlined coffee bags, you may add to your "net cost" whichever of the following allowances applies:

(1) 1½ cents for every such bag or container with a net weight of less than 2 pounds.

(2) 2 cents for every such bag or container with a net weight of 2 pounds or more, but less than 5 pounds.

¹ 8 F.R. 3096, 3849, 4347, 4486, 4724, 4848, 4978, 6047, 6962.

(3) $\frac{1}{2}$ cent per pound for every such bag or container with a net weight of 5 pounds or more.

(b) If you buy shell eggs in bulk and then package and sell them in consumer cartons, you may add to your "net cost" whichever of the following allowances applies:

(1) 1 cent for each carton of a half-dozen eggs.

(2) 2 cents for each carton of a dozen eggs.

(c) When you package any item covered by this regulation which you buy in bulk and the grade of the item is shown on the bulk container, you must show the grade on the bag or container that you sell.

SEC. 19. Special limitations in figuring your "net cost" in certain cases—(a) *Cheese: when purchased f. o. b. manufacturer's plant.* If you buy Cheddar cheese f. o. b. manufacturer's plant, you may not, in figuring "net cost", include any freight costs above the lowest published carlot freight rate per pound of gross weight from Plymouth, Wisconsin, to your usual receiving point multiplied by 1.15.

(b) *Butter: When purchased f. o. b. seller's shipping point.* If you buy butter f. o. b. seller's shipping point, your "net cost" may not in any case exceed the ceiling price established under Maximum Price Regulation No. 289* (Dairy Products) for sales of that particular grade (or score) and form of butter delivered to your usual receiving point.

(c) *Fresh fruits and vegetables.* Whenever there is an order in effect in your area or community fixing ceiling prices for sales of fresh fruits and vegetables by wholesalers, your net cost may not in any case exceed the highest ceiling price fixed for wholesalers in your area or community.

SEC. 20. How you figure your "net cost" in certain cases—(a) *Fresh bananas bought from importers f. o. b. port of entry.* If you buy fresh bananas directly from an importer, f. o. b. port of entry, figure your "net cost" by the following procedure.

First, increase the importer's maximum price per hundredweight f. o. b. port of entry (as fixed by Maximum Price Regulation No. 285*) by either \$1.25 or by 29 percent, whichever is greater. To the resulting figure add the cost of getting the bananas to your usual receiving point, which may include costs you have to pay for freight, icing, heating, and messenger service, but which may not include costs for local trucking or local unloading (figure your freight costs at the lowest available common carrier rates). Divide this total by 100 and you will get your net cost per "selling unit" (1 pound). This is the net cost you will use in figuring your ceiling prices and to which you add the markups in Table A for your group of store.

(b) *Fresh bananas bought at auction.* If you buy bananas at an auction market in New York, Philadelphia, or Bal-

timore, figure your cost the same way as in paragraph (a) of this section except that you can include freight costs only from the port of entry to the auction market. Costs for ferry service may not be included.

(c) *Butter printed by you.* If you package and print butter, you shall figure a ceiling price per pound for each resulting type of print and package and score (or grade) of butter. In figuring your ceiling price for butter of any particular score (or grade), in a print or package you shall use as your "net cost" the lowest ceiling price established under Maximum Price Regulation No. 289 which would apply to sales of that particular score (or grade) of butter in such print or package directly by a creamery to a primary distributor delivered to the city, town, village or hamlet in which your usual receiving point is located, plus $\frac{1}{2}$ ¢ per pound. When you perform the printing and packaging functions in a butter print division apart from your warehouse or store and then deliver the printed or packaged butter to your warehouse, the warehouse shall be considered your usual receiving point, and when it is delivered directly from the butter print division to your store, the store shall be considered your usual receiving point.

(d) *Eggs candled and graded by you.* If you purchase eggs in other than retail grades and sizes (or weight classes) and then candle and grade them into the retail grades and sizes (or weight classes) set forth in Table B, you shall calculate a maximum price weekly for each resulting grade and size (or weight class) using as your "net cost" the lowest ceiling price fixed by Maximum Price Regulation No. 333* which would apply to sales to a retailer of eggs of that particular grade and size (or weight class) delivered on the Monday of the week in which calculations are made to a receiving point located in the same city, town, village or hamlet as your usual receiving point for the eggs: *Provided, however,* That before eggs which you grade as extra large AA may be sold as such, they must be so certified by the United States Department of Agriculture.

SEC. 21. Additional charges allowed for slaughtering and plucking poultry. You may add to your ceiling prices for poultry established by this regulation whichever of the following amounts apply.

(a) 10¢ for a bird killed in accordance with the Hebraic dietary laws, if such killing was done by your employee, or an agent or contractor engaged and paid by you.

(b) 10¢ for plucking a bird which you buy live and sell live, or buy kosher-killed and sell kosher-killed, if such plucking is done by your employee or an agent or contractor engaged and paid by you.

SEC. 22. Additions for delivery from your warehouse to your store. If your store is located at a distance of 125 miles or more from your warehouse which is your usual receiving point, you may, in

determining your ceiling price for an item delivered from the warehouse to your store, add to your mark-up for the item whichever of the following amounts applies:

(a) If the store is located at a distance of from 125 through 199 miles from such warehouse, you may add 1 to your mark-up figure (example: If your mark-up figure on sugar in Table A is 7%, you change it to 8%).

(b) If the store is located at a distance of from 200 through 299 miles from such warehouse, you may add 2 to your mark-up figure.

(c) If the store is located at a distance of from 300 miles through 399 miles from such warehouse, you may add 3 to your mark-up figure.

(d) If the store is located at a distance of 400 miles or more from such warehouse, you may add 4 to your mark-up figure.

SEC. 23. How you may figure your ceiling prices for "perishables" on a weighted average basis. Section 7 of this regulation requires you to use in figuring your ceiling price for "perishables" the net cost of the largest delivery to you in the seven day period before the Thursday (or Tuesday for stores which price from a central point) for which you are figuring your price. If you desire to figure your ceiling prices for all items of "perishables" by using for each item, instead of the net cost of the largest delivery during this seven day period, the weighted average net cost of all deliveries of it to you during this seven day period, you may do so. However, you must apply in writing to the nearest district OPA office for permission. After receiving such permission, you may not use the net cost of the largest delivery during the seven day period to figure your ceiling price for any of the "perishables" listed in Table B. However, you shall continue to use all other provisions of section 8 in figuring your ceiling prices for these items.

SEC. 24. How you figure your ceiling prices for "dry groceries" you purchase from wholesalers. If you have customarily made most of your purchases of any item of "dry groceries" listed in Table A from a wholesaler who is now pricing under Maximum Price Regulation No. 421, you may, if you still customarily purchase that item from such a wholesaler, figure your ceiling price for that item on the basis of the "net cost" of your first purchase after August 5, 1943, instead of your most recent purchase before August 5, 1943, as required by Section 42. Such ceiling price shall not be changed except as required by Section 6. Until you make such a purchase you shall keep your present ceiling price.

SEC. 25. How you figure your ceiling prices for foods you "manufacture or otherwise process". If you "manufacture or otherwise process" and sell at retail any item covered by this regulation, you will figure you "net cost" or ceiling price for such item under whichever of the following provisions applies:

* 7 F.R. 10996; 8 F.R. 490, 1458, 1885, 1972, 3252, 3327, 4335, 4513, 4337, 4338, 4818, 6440.

* 8 F.R. 3050.

* 8 F.R. 2488, 3002, 3070, 3735, 4342, 5839, 6182, 6476, 6626, 7457.

(a) If the item is one for which the OPA has issued, or later issues, a regulation naming dollars-and-cents ceiling prices for sales by manufacturers, but the regulation makes no provision for manufacturers selling at retail, the lowest ceiling price under that regulation for sales delivered to your usual receiving point shall be your "net cost".

(b) If the item is one for which the OPA has issued, or later issues, a regulation naming dollars-and-cents ceiling prices for sales by manufacturers and makes a provision for manufacturers selling at retail, you shall figure your ceiling price for such item as a manufacturer under that regulation. You will not attempt to figure a "net cost" and apply a mark-up under this regulation.

(c) If the item is one for which the OPA has not issued, or does not later issue, a regulation establishing dollars-and-cents ceiling prices for sales by manufacturers, you shall figure your ceiling price for such item as a manufacturer under the appropriate regulation covering the sales of such item by manufacturers. You will not attempt to figure a "net cost" and apply a mark-up under this regulation.

(d) If, after you have established a ceiling price for an item which you "manufacture or otherwise process", the manufacturer's regulation which you used in figuring your ceiling price under paragraph (a), (b), or (c) of this section is amended so that either (1) the manufacturer's regulation is no longer the type described in the applicable paragraph of this section or (2) the type of regulation is not changed but the prices set forth therein are changed; you must, within 5 days after the effective date of such amendment, refigure your ceiling price for the item under the applicable paragraph of this section based on the manufacturer's regulation as amended.

(e) For the purpose of this regulation you shall be considered a manufacturer of any item which you manufacture or otherwise process directly, or which is manufactured for you by a person to whom you supply the raw material.

Sec. 26. *Mail order sales.* When you make mail order sales, you may add to your ceiling prices determined under this regulation your actual express or mailing expense to the buyer's address.

Article III—Adjustment Provisions

Sec. 27. *How you may, under certain conditions, apply to use Group 1 mark-ups.* (a) If your store meets the gross margin requirements specified in this section and does business in the manner outlined below, you may apply under paragraph (b) of this section to use the mark-ups provided in Maximum Price Regulation No. 423 for Group 1 stores:

(1) Most of your sales in your grocery department are made by sales clerks who assist customers in selecting, collecting, and wrapping merchandise;

(2) Your store generally offers to all its customers the services of taking orders by telephone, carrying monthly

charge accounts, and providing delivery service;

(3) The general level of your prices for grocery products was during September 1942 at least as high as the level maintained by Group 1 stores, and was generally higher than that maintained by Group 3 and 4 stores, for such products in your community; and

(4) The total gross margin in your fiscal year 1941 was more than 25% on all sales in your food departments and also, if you are not an "independent" store, more than 25% on the combined sales of the food departments in all the stores in your organization. Do not count a restaurant as a food department. If not in business in 1941, use your most recent fiscal year (or fiscal period, if not in business a full fiscal year).

(b) Your application must be filed in duplicate on or before July 20, 1943, with your nearest district OPA office on a form which you may get from that office. You may combine on one form the applications of more than one of your stores. If your application is finally approved, OPA will tell you when to begin using the Group 1 mark-ups, and from such time on you shall post a sign in your store designating it as a "Group 1" store and it shall be considered a Group 1 store for all orders issued under General Order No. 51.

(c) If you filed an application under Section 26 of Revised Maximum Price Regulation No. 238^{*} or Section 25 of Revised Maximum Price Regulation No. 268[†] and such application has been denied, you are not eligible for adjustment under this section. If your application has been allowed, you may use the mark-ups for a Group 1 store in Maximum Price Regulation No. 423 and post a Group 1 sign, but you are subject to all other provisions of this regulation.

Sec. 28. *How certain stores, where necessary to assure an adequate supply of food in a locality, may apply for mark-up adjustments.* If your store is necessary to provide an adequate supply of food products in a locality; and by reason of remote location, long-term credit, short selling season, or other such unusual operating conditions, you find it impossible to operate under the mark-ups fixed by this regulation you may apply for an adjustment of such mark-ups by filing with your nearest district OPA office two copies of a signed statement giving for your store: (1) its name and address; (2) its group under this regulation; (3) its type (for example, cash-and-carry; service, delicatessen); (4) the approximate number of its food customers; (5) the total number of stores selling food in its community; (6) its distance from the nearest store selling food and the name and address of that store; and (7) the reasons why you are unable to operate under the mark-ups fixed by this regulation.

^{*} See footnote 2 above.

[†] See footnote 3 above.

If you have more than one store you may file one application for all your stores which meet the conditions stated above. Your application must state separately for each store the specific information this section calls for.

Sec. 29. *Applications for adjustment.* Any Regional Office of the OPA, or such offices as may be authorized by order issued by the appropriate Regional Office, may act on all applications for adjustment under the provisions of this regulation. Applications for adjustment are governed by Revised Procedural Regulation No. 1.

Article IV—Miscellaneous Provisions

Sec. 30. *How you find the "annual gross sales" of your store.* (a) To find your "annual gross sales", take your total sales for the calendar year 1942. Include all sales as shown on your books, except sales made by a restaurant operated in conjunction with your store. You can use your Federal Income Tax Return to get your gross sales for all or part of the calendar year 1942 which is covered by such return. If you own more than one store, figure the sales for each store separately, treating each as a separate retailer.

(b) If you were not in business during the entire year 1942, you must divide your total sales from the time you began operation up to July 15, 1943, by the number of weeks you were in business. This will get you your weekly average sales. Multiply this figure by 52, and the result is your "annual gross sales".

Sec. 31. *How you determine your group in certain special cases—(a) Department stores.* If you operate a department store, that is, a store in which the greater volume of sales is general merchandise and not foods, and you sell foods in a separate department or departments, you must determine your group by using only the "annual gross sales" of your food department or departments.

(b) *Stores in which more than one retailer operates.* (1) If you sell food in a retail store in which there are other food retailers, none of whom sells a complete line of the same general class of food, you must find your group by taking the combined "annual gross sales" of all the food retailers in that store.

(2) If you sell foods in a retail store in which more than one retailer sells a complete line of the same general class of food, you will be considered as operating a separate retail store of your own, and you must determine your group by using only your own sales.

(c) *New stores.* If you open a retail store after July 15, 1943, you may consider yourself a Group 1 or Group 3 retailer, depending upon whether or not your store is an "independent" store, and you must figure your ceiling prices accordingly. (If you are a Group 1 store, you must figure your ceiling prices under Maximum Price Regulation No. 423). However, after you have been in business for 3 months you must determine again what group your store is in. To do this,

take your total sales for the 3-month period and multiply by 4. Use the result as your "annual gross sales" in determining the group in which your store belongs.

If you find that your store should now be in another group, you may continue to use the Group 1 or 3 mark-ups until the second Thursday following the end of the 3-month period, by which time you must have refigured all your ceiling prices using the mark-ups for your new group. For "dry grocery" items use the same "net cost" which you used in figuring your ceiling prices in effect at the end of the 3-month period. For "perishable" items, you shall use as your "net cost" the same "net cost" which you would have used in refiguring your ceiling prices on that Thursday under section 8. If, under that section, you would not have been required to refigure your ceiling price for any item on that Thursday, you shall use as your "net cost" for that item the same "net cost" on which your existing ceiling price at that time is based.

SEC. 32. Taxes. You may collect, in addition to your ceiling price, any tax upon or incident to a sale at retail of food covered by this regulation if you state the tax separately, and if the statute or ordinance does not prohibit sellers from stating and collecting the tax separately from the price.

SEC. 33. Transfer of business and stock in trade. If, after August 5, 1943, you acquire in any way the business, assets, and stock in trade of any retail store covered by this regulation and you carry on the business, or continue to deal in the same type of food products in that same store, your ceiling prices shall be the same as those of the former owner if no transfer had taken place. You must keep all the records needed to verify your ceiling prices. The former owner must either preserve and make available to you, or give you, all the records of his transactions before you acquired the store which you need to comply with the record provisions of this regulation.

If the transfer changes the business from one group of retail stores to another, your ceiling prices shall be those for the group of retailer to which you belong under this regulation.

SEC. 34. Export sales. The ceiling prices at which a person may export any product covered by this regulation shall be determined in accordance with the Second Revised Maximum Export Price Regulation¹¹ issued by the OPA.

SEC. 35. Relation to other regulations. The provisions of this Maximum Price Regulation No. 422, except as otherwise provided in this regulation, shall, on and after August 5, 1943, supersede the provisions of Revised Maximum Price Regulation No. 238,¹² Maximum Price Regulation No. 250,¹³ Revised Maximum Price Regulation No. 256,¹⁴ Revised Maximum

Price Regulation No. 268,¹⁵ the General Maximum Price Regulation,¹⁶ and any other applicable price regulation or order issued by the OPA except any order issued pursuant to General Order 51 with respect to sales and deliveries for which ceiling prices are established by this regulation.

SEC. 36. Definitions.—(a) "Retail route seller." A "retail route seller" is a retailer who distributes food products to ultimate consumers who are not commercial, industrial or institutional users, either on a future delivery basis or otherwise, from an inventory stocked in trucks or other conveyances operated by driver-salesmen over regular routes. A retailer, most of whose business is the personal solicitation of orders by salesmen calling at the homes or places of business of ultimate consumers, who are not commercial, industrial or institutional users, shall also be considered a retail route seller. A retailer is a "retail route seller" only of the food products he sells in this way.

(b) *Health food stores.* A "health food store" is one whose sales to consumers consist principally of especially prepared vitamin-enriched foods customarily included in the trade term "health foods" which are usually sold for special dietary purposes.

(c) *Delivery.* Delivery of an item covered by this regulation shall be considered to have occurred when the item has been received by you at your usual receiving point.

(d) *Usual receiving point.* Your usual receiving point will be either your retail store or your warehouse from which you supply your retail stores, depending upon where you normally receive the particular item you are pricing under this regulation.

(e) *Item.* You must determine a separate ceiling price for each item; that is, for each kind, brand, size, variety, grade, container-type, and container-size, except for fresh fruits and vegetables. Separate fresh fruit and vegetable items shall be those defined as separate in the definitions accompanying Table B.

(f) *Manufacture or otherwise process.* "Manufacture or otherwise process" shall mean blending, freezing, canning, preserving, bottling, milling, crushing, straining, roasting, centrifuging, cooking, distilling, purifying with heat, and other similar operations.

Packaging as used in section 18, ripening of bananas, printing of butter, candling and grading of eggs, and killing and dressing of poultry shall not be considered manufacturing or processing under this regulation.

(g) *Group 1 retailer.* A retailer is in Group 1 if he is an "independent" retailer with an "annual gross sales" of less than \$50,000.

(h) *Group 2 retailer.* A retailer is in Group 2 if he is an "independent" retailer with an "annual gross sales" of \$50,000 or more, but less than \$250,000.

¹¹ See footnote (1) above.

¹² See footnote (1) above.

¹³ 7 F.R. 8705, 9898, 10014, 10994, 8 F.R. 2673.

¹⁴ 7 F.R. 10473, 8 F.R. 1266, 2106, 2673, 3946, 5164.

SEC. 37. Geographical applicability. The provisions of this regulation shall apply to the 48 states of the United States and to the District of Columbia.

Article IV—Tables

SEC. 38. Table of mark-ups for "dry groceries" (Table A). (a) Table A: Mark-ups over "net cost" allowed to Group 3 and Group 4 retailers for dry groceries covered by this regulation by commodities.

TABLE A

MARK-UPS OVER "NET COST" ALLOWED TO GROUP 3 AND GROUP 4 RETAILERS FOR DRY GROCERIES COVERED BY THIS REGULATION BY COMMODITIES

Food commodities	Allowed mark-ups over net cost	
	Group 3. Retailer other than independent, with annual volume under \$250,000	Group 4. Any retailer with annual volume of \$250,000 or more
	Percent	Percent
1. Baby foods.....	21	19
2. Cereals, breakfast.....	13	11
3. Cocoa, chocolate, malted milk and cereal drink preparations.....	22	21
4. Coffee.....	12	11
5. Cookies, crackers, toast and crumbs.....	25	25
6. Corn meal and hominy.....	27	23
7. Dog and cat foods.....	21	19
8. Fish, processed.....	21	21
9. Flour and flour mixes.....	23	15
10. Fruits, berries and fruit juices (canned) except fruit cocktail, pineapple, peaches and pears.....	24	22
11. Fruit cocktail, pineapple, peaches and pears (canned) except juices.....	21	19
12. Fruits, dried and dehydrated.....	23	22
13. Fruits and vegetables, frozen.....	27	27
14. Gelatin and pudding mixtures.....	21	13
15. Jams, jellies, preserves, honey and peanut butter.....	31	31
16. Lard, pure.....	13	10
17. Macaroni and spaghetti products.....	27	26
18. Mayonnaise and salad dressing.....	22	22
19. Meat, canned.....	15	14
20. Milk, canned.....	10	9
21. Oils, cooking and salad.....	24	16
22. Oleomargarine.....	14	14
23. Pickles and relishes.....	31	31
24. Rice.....	24	20
25. Shortening, hydrogenated.....	7	6
26. Shortening, other.....	13	9
27. Soups, canned.....	19	19
28. Soups, dehydrated.....	31	27
29. Spices.....	46	46
30. Sugar.....	7	6
31. Syrups.....	24	21
32. Tea.....	25	23
33. Vegetables and vegetable juices (canned) except corn, green and wax beans, peas, tomatoes and tomato juice.....	26	23
34. Corn, green and wax beans, peas, tomatoes and tomato juice (canned).....	21	19
35. Vegetables, dried and dehydrated.....	34	29
36. Vinegar.....	27	26
37. Miscellaneous foods.....	35	35

(b) *Commodity definitions.* These definitions apply to both domestic and imported items.

(1) "Baby foods" means "baby" or "junior" soups, fruits, vegetables, meats and mixtures thereof packed in hermetically sealed containers. Excluded are dry baby cereals.

(2) "Cereals, breakfast" means bulk or packaged cereal items of any size com-

monly used as breakfast foods, both uncooked and ready-to-eat types including, but not limited to, bran flakes, farina, popped rice, and rolled oats. Excluded are barley, corn meal, corn grits, hominy grits and flakes, rice, wheat bran flour, wheat germ, and dry baby cereals.

(3) "Cocoa, chocolate, malted milk, and cereal-drink preparations" includes, but is not limited to, coffee substitutes or extenders, chicory, malted milk preparations, chocolate syrup, chocolate bits, and cooking chocolate. Excluded are chocolate confections, bittersweet bars, milk chocolate, and powdered milks.

(4) "Coffee" means roasted coffee, whole or ground, decaffeinated coffee, coffee concentrates, and any mixtures of coffee with other products for beverage purposes.

(5) "Cookies, crackers, toast, and crumbs" includes, but is not limited to, biscuits, Christmas cookies, fig bars, graham crackers, pretzels, rye crackers, zwieback, melba toast, bread crumbs, cracker crumbs, cookies, matzo, matzo meal, and related matzo products. Excluded are bread, pies, cakes, doughnuts, coffee cakes, rolls, candies, and any bakery products which you manufacture.

(6) "Corn meal and hominy" means bulk or packaged (in any size) corn meal, corn grits, hominy, hominy grits, hominy flakes, and prepared hominy. Excluded is canned hominy which is in "Vegetables and vegetable juices, canned".

(7) "Dog and cat food" shall not include any item prepared by you for pet food.

(8) "Fish, processed" includes, but is not limited to, canned fish, canned sea food, and salted, pickled, smoked, dried or otherwise processed fish, such as fish cakes, roe, clam juice, and oyster puree. Excluded are fresh or frozen fish, fresh or frozen sea food, and caviar.

(9) "Flour and flour mixes" means all bulk or packaged (in any size) flour and flour mixes milled from wheat, semolina, farina, buckwheat, corn, rice, and potatoes, including, but not limited to, prepared pancake, cake, biscuit, pie crust and gingerbread mix.

(10) "Fruits, berries, and fruit juices, canned" includes, but is not limited to, apple sauce, apple cider, berry juices, concentrated fruit juices, citrus fruits and juices, cranberry jelly and sauce, fountain fruits, maraschino cherries, fruit nectars, rhubarb, and bulk apple cider. "Canned" means processed and packed in any container, whether or not hermetically sealed. Excluded are apple butter, fruit butters, jams, jellies, fruit preserves, cocoanut, olives, baby foods, dried fruits, dehydrated fruits, fruit cocktail, pineapple, peaches, pears, and frozen fruits.

(11) "Fruit cocktail, pineapple, peaches, and pears (canned) except juices" shall include fruit salad. Excluded are Cuban pineapple, Cuban pineapple juice, and frozen fruits. "Canned" means processed and packaged in any container, whether or not hermetically sealed.

(12) "Fruit, dried and dehydrated" (packaged or bulk) includes, but is not limited to, fresh dates, stuffed dried fruits, and dried dates and figs. Excluded are fruit confections and candied or glazed fruits, and peels.

(13) "Fruits and vegetables frozen" means all fruits, berries, fruit or berry juices, and mixtures, and vegetables, vegetables juices, and mixtures, including mushrooms, which have been quick-frozen, or cold packed.

NOTE: The 1943 pack of canned fruits and frozen fruits shall be considered different items from the 1942 pack of fruits and you must figure separate ceiling prices for each item of the 1943 pack.

(14) "Gelatin and pudding mixtures" includes, but is not limited to, gelatin, gelatin desserts, tapioca, arrowroot, consumer ice cream mixes, and rennet.

(15) "Jams, jellies, preserves, honey, and peanut butter" includes, but is not limited to, tomato preserves, marmalade, fruit preserves, fruit butters, smooth or crunch-type nut butters, and all extracted honey (including combinations of extracted and comb honey) packaged in containers of a capacity of 15 pounds or less. Excluded are cranberry jelly or sauce.

(16) "Lard, pure" (packaged or bulk) includes, but is not limited to, rendered pork fat. Excluded are lard compounds which are classed as "Shortenings, other".

(17) "Macaroni and spaghetti products" includes, but is not limited to, bows, egg alphabets, macaroni, spaghetti, vermicelli, "sea shells", noodles, macaroni dinners, spaghetti dinners, and frozen macaroni and spaghetti products. Excluded are ravioli, tamales, dry noodle soup mixtures, spaghetti-and-meatballs, chicken-and-noodles, and Chinese-style noodles.

(18) "Mayonnaise and salad dressing" includes, but is not limited to, tartar sauce, relish spreads, other mayonnaise spreads, and french dressing. Excluded are olive oil and meat spreads.

(19) "Meat, canned" includes, but is not limited to, canned or glass chicken and turkey products, chicken-and-noodles, chili con carne, meat spreads, meat gravy, pickled meats, ravioli, spaghetti-and-meatballs, stews, tamales, and tripe. Excluded are mincemeat, and any canned meat which is removed from the can by the retailer and sold sliced in smaller amounts.

(20) "Milk, canned" means evaporated or condensed cow milk, including, but not limited to, filled evaporated milk products. Excluded are fresh milk, cream, powdered milks, and goat milk.

(21) "Oils, cooking and salad" means all vegetable, fruit and leaf plant oils, and cooking fats other than shortening. Excluded are prepared dressings, and pure olive oil.

(22) "Oleomargarine" means any product labelled "oleomargarine".

(23) "Pickles and relishes" (packaged or bulk) includes, but is not limited to chow chow, pickled fruits, pickled onions, pickled peppers, pickled relishes,

pickled rind, and pickled vegetables. Excluded are mayonnaise-relish spreads, and tartar sauce.

(24) "Rice" (packaged or bulk) means all rice including wild rice. Excluded are rice flour, rice flakes, and popped rice.

(25) "Shortening, hydrogenated" means all fully hydrogenated shortenings.

(26) "Shortening, other" means shortenings other than fully hydrogenated shortening. Excluded are butter, lard, oleomargarine, and suet.

(27) "Soups, canned" includes all soups, broths and chowder. Excluded are meat stews, "baby" or "junior" soups, and dehydrated soups.

(28) "Soups, dehydrated" means dry mixtures sold for soup-making, including, but not limited to, bouillon concentrates, and dry noodle soup mixtures. Excluded are other macaroni or noodle products, lentils, and dried peas.

(29) "Spices" includes, but is not limited to, bayleaves, caraway seed, dried peppers, dry chili, celery seed, celery salt, celery flakes, chili powder, garlic, garlic salt, dry mustard, onion salt, onion flakes, poultry seasoning, poppy seed, seasoned salt, sesame seed, thyme, and cream of tartar. Excluded are table salt, spice oils, and candied ginger.

(30) "Sugar" means all bulk or packaged cane or beet sugar, including cinnamon sugar.

(31) "Syrups" means all malt, molasses, sorghum, cane, maple, and corn syrups, and imitations or blends. Excluded are chocolate and ice cream sundae syrups, fruit syrups for making beverages, and molasses sold for feed purposes.

(32) "Tea" includes all bulk or packaged tea, tea bags, and matte.

(33) "Vegetables and vegetable juices, canned" includes, but is not limited to, baked beans, sauerkraut, chili sauce, cocktail sauce, canned hominy, mushrooms, mushroom sauce, tomato catsup, tomato paste, tomato puree, pimientos, and Chinese-style foods including soy sauce and brown sauce. "Canned" means processed and packaged in any container, whether or not hermetically sealed. Excluded are vegetable soups, "baby" or "junior" foods, pickles, corn, green and wax beans, peas, tomatoes, tomato juice and frozen vegetables.

(34) "Corn, green and wax beans, peas, tomatoes, and tomato juice (canned)". Excluded are frozen vegetables. "Canned" means processed and packaged in any container whether or not hermetically sealed.

NOTE.—The 1943 pack of canned vegetables and frozen vegetables shall be considered different items from the 1942 pack of vegetables and you must figure separate ceiling prices for each item of the 1943 pack.

(35) "Vegetables, dried and dehydrated" (packaged or bulk) includes, but is not limited to, dried beans, black-eye peas, dried mushrooms, dried peas, and lentils. Excluded are dry soup mixes, hominy, garlic, celery flakes, onion flakes, dried chili, and dried peppers.

(36) "Vinegar" (bottled or bulk) includes, but is not limited to, pure cider vinegar, distilled vinegar, malt vinegar, wine vinegar, and tarragon vinegar.

(37) "Miscellaneous foods" shall include all other food items or pet foods except those specifically excluded in paragraph (c) of this section. Among the items included under this heading are the following:

Baking powder.
Baking soda.
Barley (pearl).
Bird seed and gravel.
Caviar.
Cocoanut, shredded, desiccated, or moist.
Corn starch.
Egg nog, bottled.
Extracts.
Flavorings.
Food colorings.
Fruit pectins.
Fruit syrups for making beverages.
Goat milk, canned.
Ice cream sundae syrups (except chocolate).
Meat flavorings.
Meat sauces, except catsup, cocktail sauce, and chili sauce.
Minced meat.
Mustard, prepared.
Olives.
Olive oil, (pure).
Pie filling.
Popcorn (whether or not popped).
Potatoes, julienne.
Potatoes, shoestring.
Pudding, date.
Pudding, fig.
Pudding, plum.
Salt and ice cream salt (except onion, celery, or garlic salt).
Spice oils.
Tom and Jerry batter, bottled.
Yeast.

(c) *Commodities not included in this regulation.* Excluded from this regulation are:

Baked beans, prepared by the retailer.
Baked goods, fresh (except cookies, crackers, toast and crumbs).
Beer.
Bread.
Buttermilk, fresh.
Candied ginger.
Candy.
Corn sugar.
Cream.
Dry baby cereals.
Feed, animal or poultry (other than pet food).
Fresh fruits and vegetables (except as included in Table B).
Fruit cake.
Fruit powders for making beverages.
Glaced or candied fruits and peels.
Ice cream, sherbets, and frozen confections.
Liquors.
Maple sugar.
Meat and fish (except "Fish, processed", "Frozen fish and seafood", and "Meat, canned").
Milk, fresh.
Milk, powdered.
Mineral oil.
Nuts.
Peanuts.
Potato chips.
Salads and relishes prepared by the retailer.
Soft drinks.
Tamales, bulk.
Tortillas.
Vitamin concentrates.
Wheat germ.
Wine.
Canned Cuban pineapple.
Canned Cuban pineapple juice.

SEC. 39. Table of mark-ups for "perishables" (Table B)—(a) Table B: Mark-ups over "net cost" allowed to Group 3 and Group 4 retailers for "perishables" covered by this regulation by commodities.

TABLE B
MARK-UPS OVER "NET COST" ALLOWED TO GROUP 3 AND GROUP 4 RETAILERS FOR PERISHABLES COVERED BY THIS REGULATION BY COMMODITIES

Food commodities	Allowed mark-ups over net cost		Selling Unit in which ceiling price must be calculated
	Group 3. Retailer other than independent with annual volume under \$250,000	Group 4. Any retailer with annual volume of \$250,000 or more	
(1) Dairy products:	Percent	Percent	
Butter.....	8	8	1 pound.
Cheese.....	24	22	1 pound or 1 package.
Eggs, shell.....	14	12	1 dozen.
(2) Fresh fruits and vegetables:			
Bananas, bought on the stem.....	34	24	1 pound.
Bananas, bought in hands.....	25	25	1 pound.
Citrus fruits.....	36	36	1 dozen or 5 pounds. (Grapefruit, 1 grapefruit or 1 pound.)
Beans, green and wax.....	40	40	1 pound.
Cabbage.....	40	40	1 pound.
Carrots.....	40	40	1 bunch or 1 pound.
Lettuce.....	40	40	1 head or 1 pound.
Onions, dry.....	40	35	3 pounds.
Peas, green.....	40	40	1 pound.
Potatoes, white.....	30	28	5 pounds.
Spinach.....	40	40	1 pound or 1 package.
Tomatoes.....	40	40	1 pound or 1 package.
(3) Poultry:			
Poultry sold as purchased: Bought live and sold live, bought dressed and sold dressed, bought drawn and sold drawn, bought quick-frozen and sold quick-frozen, bought kosher-killed and sold kosher-killed, bought kosher dressed and plucked and sold kosher dressed and plucked, bought split and sold split, bought cut-up and sold cut-up (boxed and other pack).....	20	20	1 pound.
Poultry bought live and sold dressed weight basis (multiply live cost per pound by applicable figure in table. This establishes selling price per pound, dressed weight.) (No additional mark-ups are allowed for drawing or cutting-up.) When poultry is bought live, dressed or drawn and is sold split or cut-up, the total price received through the sale of the cut-up parts of any bird shall not exceed the amount which could be received through the sale of the whole bird on a live weight basis if bought live, or on a dressed weight basis if bought dressed, or on a drawn basis if bought drawn. When poultry is bought live or dressed and sold drawn, ceiling price must be determined on a dressed weight basis.	26	36	1 pound.
(4) Fish:			
Frozen fish and seafood.....	26	26	1 pound.

(b) *Commodity definitions.* These definitions apply to both domestic and imported items.

(1) *Dairy products.* "Butter" (packaged or bulk) means only butter from milk, including but not limited to, processed, salted, unsalted, whipped, and honey butter. Excluded are peanut, nut or fruit butters.

"Cheese" shall include all bulk or packaged cheese and products composed of more than fifty per cent cheese.

"Eggs, shell" means chicken eggs sold for human consumption. Ceiling prices shall be figured for each grade and size or weight class of eggs, and the grade and size or weight class shall be posted separately with the selling price. Eggs shall be sold only in the retail grades and sizes or weight classes specified in Maximum Price Regulation No. 333.¹⁷

(2) *Fresh fruits and vegetables.* "Fresh fruits and vegetables" means all the fresh fruits and vegetables listed, packed or in bulk, which have not been frozen, dried, canned, or otherwise processed. Wrapping, dipping, washing, or crating, shall not be considered processing.

¹⁷ 8 F.R. 2488, 3002, 3070, 3735, 5342, 5839, 6182, 6476, 6626, 7457.

"Bananas". Bananas, from different countries of origin such as, but not limited to, Costa Rica, Honduras, Guatemala, and Mexico, shall be considered different "kinds" of bananas, and must be priced separately. "Bananas, bought in hands", means those which have been sold after being cut away from the stem.

"Citrus fruits" means all fresh citrus fruits including, but not limited to, oranges, lemons, limes, grapefruit and tangerines. Separate ceiling prices shall be figured for each variety, each size, and for fruit from different areas. Varieties shall be oranges, lemons, limes, temple oranges, tangerines, (including tangelos), white seeded grapefruit, pink seeded grapefruit, white seedless grapefruit, pink seedless grapefruit, and ruby red grapefruit. Different areas are California, Arizona, Texas, Indian River Citrus Area of Florida, and the rest of the State of Florida.

"Beans, green and wax" shall not include limas and English, Fava, and Italian broad beans. Green beans and wax beans shall be considered separate items and priced separately.

"Cabbage" means all solid headed cabbage, including Red and Savoy. Excluded are Chinese cabbage, collards,

cauliflower, and brussels sprouts. Red cabbage shall be considered as a separate item and priced separately.

"Carrots". Bunched carrots, and topped or clipped carrots, shall be considered separate items and priced separately. California and similar quality bunched carrots shall also be considered a separate item.

"Lettuce" means all head or leaf lettuce, including, but not limited to Iceberg, Big Boston and Romaine. Excluded are escarole, chicory, and endive. Head lettuce and leaf lettuce shall be considered separate items and priced separately. California and similar quality Iceberg shall also be considered a separate item.

"Onions, dry" means all dry onions used for human consumption. Each grade and variety shall be considered separate items and priced separately.

"Peas, green" shall not include Chinese peas. All green peas shall be considered one item.

"Potatoes, white" means all white potatoes used for human consumption or for seed. Seed potatoes which are purchased as such shall not be sold except as seed potatoes for planting, and must be clearly tagged or labelled as seed potatoes for planting. Each grade and variety shall be considered a separate item and priced separately.

"Spinach" means all flat and curly leaf spinach, excluding New Zealand, or other greens. Separate items shall be "washed and packaged" spinach, and all other spinach, and must be priced separately.

"Tomatoes". Each kind, and variety shall be considered a separate item and priced separately.

(3) *Poultry*. "Poultry" means all chickens, ducks, geese, and turkeys, in

any form, excluding "started" poultry sold for breeding purposes, canned poultry, and cooked or smoked poultry. "Dressed Poultry" means poultry which has been killed, bled, and plucked. "Kosher-killed Poultry" means poultry which: (1) has been killed and bled in accordance with the requirements of the Hebrew dietary laws and (2) is identified as kosher-killed by a stamp or tag on each bird.

(4) *Frozen fish and seafood*. "Frozen fish and seafood" means any fish or seafood which has been artificially frozen or frozen by exposure to the elements for preservation.

Sec. 40. *Table of ceiling prices based on any given "net cost" and mark-up (Table C)*—(a) *Table C: Retail ceiling prices obtained by applying any given mark-up to any given net cost items.*

TABLE C.—RETAIL CEILING PRICES OBTAINED BY APPLYING ANY GIVEN MARK-UP TO ANY GIVEN NET COST

ITEMS WITH A "NET COST" OF FROM 1/2¢ TO 10¢ PER UNIT

Net cost (per unit)	1/2¢	1¢	1 1/2¢	2¢	2 1/2¢	3¢	3 1/2¢	4¢	4 1/2¢	5¢	5 1/2¢	6¢	6 1/2¢	7¢	7 1/2¢	8¢	8 1/2¢	9¢	9 1/2¢	10¢
Mark-up (percent):	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents
6	1	2	2	3	3	4	4	5	5	6	6	7	7	8	8	9	9	10	10	11
7	1	2	2	3	3	4	4	5	5	6	6	7	7	8	8	9	9	10	10	11
8	1	2	2	3	3	4	4	5	5	6	6	7	7	8	8	9	9	10	10	11
9	1	2	2	3	3	4	4	5	5	6	6	7	7	8	8	9	9	10	10	11
10	1	2	2	3	3	4	4	5	5	6	6	7	7	8	8	9	9	10	10	11
11	1	2	2	3	3	4	4	5	5	6	6	7	7	8	8	9	9	10	10	11
12	1	2	2	3	3	4	4	5	5	6	6	7	7	8	8	9	9	10	10	11
13	1	2	2	3	3	4	4	5	5	6	6	7	7	8	8	9	9	10	10	11
14	1	2	2	3	3	4	4	5	5	6	6	7	7	8	8	9	9	10	10	11
15	1	2	2	3	3	4	4	5	5	6	6	7	7	8	8	9	9	10	10	11
16	1	2	2	3	3	4	4	5	5	6	6	7	7	8	8	9	9	10	10	11
17	1	2	2	3	3	4	4	5	5	6	6	7	7	8	8	9	9	10	10	11
18	1	2	2	3	3	4	4	5	5	6	6	7	7	8	8	9	9	10	10	11
19	1	2	2	3	3	4	4	5	5	6	6	7	7	8	8	9	9	10	10	11
20	1	2	2	3	3	4	4	5	5	6	6	7	7	8	8	9	9	10	10	11
21	1	2	2	3	3	4	4	5	5	6	6	7	7	8	8	9	9	10	10	11
22	1	2	2	3	3	4	4	5	5	6	6	7	7	8	8	9	9	10	10	11
23	1	2	2	3	3	4	4	5	5	6	6	7	7	8	8	9	9	10	10	11
24	1	2	2	3	3	4	4	5	5	6	6	7	7	8	8	9	9	10	10	11
25	1	2	2	3	3	4	4	5	5	6	6	7	7	8	8	9	9	10	10	11
26	1	2	2	3	3	4	4	5	5	6	6	7	7	8	8	9	9	10	10	11
27	1	2	2	3	3	4	4	5	5	6	6	7	7	8	8	9	9	10	10	11
28	1	2	2	3	3	4	4	5	5	6	6	7	7	8	8	9	9	10	10	11
29	1	2	2	3	3	4	4	5	5	6	6	7	7	8	8	9	9	10	10	11
30	1	2	2	3	3	4	4	5	5	6	6	7	7	8	8	9	9	10	10	11
31	1	2	2	3	3	4	4	5	5	6	6	7	7	8	8	9	9	10	10	11
32	1	2	2	3	3	4	4	5	5	6	6	7	7	8	8	9	9	10	10	11
33	1	2	2	3	3	4	4	5	5	6	6	7	7	8	8	9	9	10	10	11
34	1	2	2	3	3	4	4	5	5	6	6	7	7	8	8	9	9	10	10	11
35	1	2	2	3	3	4	4	5	5	6	6	7	7	8	8	9	9	10	10	11
36	1	2	2	3	3	4	4	5	5	6	6	7	7	8	8	9	9	10	10	11
37	1	2	2	3	3	4	4	5	5	6	6	7	7	8	8	9	9	10	10	11
38	1	2	2	3	3	4	4	5	5	6	6	7	7	8	8	9	9	10	10	11
39	1	2	2	3	3	4	4	5	5	6	6	7	7	8	8	9	9	10	10	11
40	1	2	2	3	3	4	4	5	5	6	6	7	7	8	8	9	9	10	10	11
41	1	2	2	3	3	4	4	5	5	6	6	7	7	8	8	9	9	10	10	11
42	1	2	2	3	3	4	4	5	5	6	6	7	7	8	8	9	9	10	10	11
43	1	2	2	3	3	4	4	5	5	6	6	7	7	8	8	9	9	10	10	11
44	1	2	2	3	3	4	4	5	5	6	6	7	7	8	8	9	9	10	10	11
45	1	2	2	3	3	4	4	5	5	6	6	7	7	8	8	9	9	10	10	11
46	1	2	2	3	3	4	4	5	5	6	6	7	7	8	8	9	9	10	10	11
47	1	2	2	3	3	4	4	5	5	6	6	7	7	8	8	9	9	10	10	11
48	1	2	2	3	3	4	4	5	5	6	6	7	7	8	8	9	9	10	10	11
49	1	2	2	3	3	4	4	5	5	6	6	7	7	8	8	9	9	10	10	11
50	1	2	2	3	3	4	4	5	5	6	6	7	7	8	8	9	9	10	10	11

ITEMS WITH A "NET COST" OF FROM 10 1/2¢ TO 18¢ PER UNIT

Net cost (per unit)	10 1/2¢	11¢	11 1/2¢	12¢	12 1/2¢	13¢	13 1/2¢	14¢	14 1/2¢	15¢	15 1/2¢	16¢	16 1/2¢	17¢	17 1/2¢	18¢
Mark-up (percent):	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents
6	11	12	12	13	13	14	14	15	15	16	16	17	17	18	18	19
7	11	12	12	13	13	14	14	15	15	16	16	17	17	18	18	19
8	11	12	12	13	13	14	14	15	15	16	16	17	17	18	18	19
9	11	12	12	13	13	14	14	15	15	16	16	17	17	18	18	19
10	11	12	12	13	13	14	14	15	15	16	16	17	17	18	18	19
11	11	12	12	13	13	14	14	15	15	16	16	17	17	18	18	19
12	11	12	12	13	13	14	14	15	15	16	16	17	17	18	18	19
13	11	12	12	13	13	14	14	15	15	16	16	17	17	18	18	19
14	11	12	12	13	13	14	14	15	15	16	16	17	17	18	18	19
15	11	12	12	13	13	14	14	15	15	16	16	17	17	18	18	19
16	11	12	12	13	13	14	14	15	15	16	16	17	17	18	18	19
17	11	12	12	13	13	14	14	15	15	16	16	17	17	18	18	19
18	11	12	12	13	13	14	14	15	15	16	16	17	17	18	18	19
19	11	12	12	13	13	14	14	15	15	16	16	17	17	18	18	19
20	11	12	12	13	13	14	14	15	15	16	16	17	17	18	18	19

TABLE C.—RETAIL CEILING PRICES OBTAINED BY APPLYING ANY GIVEN MARK-UP TO ANY GIVEN NET COST—Continued

ITEMS WITH A "NET COST" OF FROM 10½¢ TO 18¢ PER UNIT—Continued

Net cost (per unit).....	10½¢	11¢	11½¢	12¢	12½¢	13¢	13½¢	14¢	14½¢	15¢	15½¢	16¢	16½¢	17¢	17½¢	18¢
Mark-up (percent):	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents
21.....	13	13	14	15	15	16	16	17	18	18	19	19	20	21	21	22
22.....	13	13	14	15	15	16	16	17	18	18	19	20	20	21	21	22
23.....	13	14	14	15	15	16	17	17	18	18	19	20	20	21	22	22
24.....	13	14	14	15	16	16	17	17	18	19	19	20	20	21	22	22
25.....	13	14	14	15	16	16	17	18	18	19	19	20	21	21	22	23
26.....	13	14	14	15	16	16	17	18	18	19	20	20	21	21	22	23
27.....	13	14	15	15	16	17	17	18	18	19	20	20	21	22	22	23
28.....	13	14	15	15	16	17	17	18	19	19	20	20	21	22	22	23
29.....	14	14	15	15	16	17	17	18	19	19	20	21	21	22	23	23
30.....	14	14	15	16	16	17	18	18	19	20	20	21	21	22	23	23
31.....	14	15	15	16	16	17	18	18	19	20	20	21	22	22	23	24
32.....	14	15	15	16	17	17	18	18	19	20	20	21	22	22	23	24
33.....	14	15	15	16	17	17	18	19	19	20	21	21	22	23	23	24
34.....	14	15	15	16	17	17	18	19	20	20	21	22	22	23	24	24
35.....	14	15	16	16	17	18	18	19	20	20	21	22	22	23	24	24
36.....	14	15	16	16	17	18	18	19	20	20	21	22	22	23	24	24
37.....	14	15	16	16	17	18	18	19	20	21	21	22	23	23	24	25
38.....	14	15	16	17	17	18	19	19	20	21	21	22	23	23	24	25
39.....	15	15	16	17	17	18	19	19	20	21	22	22	23	24	24	25
40.....	15	15	16	17	18	18	19	20	20	21	22	22	23	24	25	25
41.....	15	16	16	17	18	18	19	20	20	21	22	23	23	24	25	25
42.....	15	16	16	17	18	18	19	20	21	21	22	23	23	24	25	26
43.....	15	16	16	17	18	19	19	20	21	21	22	23	24	24	25	26
44.....	15	16	17	17	18	19	19	20	21	22	22	23	24	24	25	26
45.....	15	16	17	17	18	19	20	20	21	22	22	23	24	25	25	26
46.....	15	16	17	18	18	19	20	20	21	22	23	23	24	25	26	26
47.....	15	16	17	18	18	19	20	21	21	22	23	24	24	25	26	26
48.....	16	16	17	18	19	19	20	21	21	22	23	24	24	25	26	27
49.....	16	16	17	18	19	19	20	21	22	22	23	24	25	25	26	27
50.....	16	17	17	18	19	20	20	21	22	23	23	24	25	26	26	27

ITEMS WITH A "NET COST" OF FROM 18½¢ TO 26¢ PER UNIT

Net cost (per unit).....	18½¢	19¢	19½¢	20¢	20½¢	21¢	21½¢	22¢	22½¢	23¢	23½¢	24¢	24½¢	25¢	25½¢	26¢
Mark-up (percent):	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents
6.....	20	20	21	21	22	22	23	23	24	24	25	25	26	26	27	28
7.....	20	20	21	21	22	22	23	23	24	24	25	25	26	26	27	28
8.....	20	21	21	22	22	23	23	24	24	25	25	26	26	27	28	28
9.....	20	21	21	22	22	23	23	24	25	25	26	26	27	27	28	28
10.....	20	21	21	22	22	23	23	24	25	25	26	26	27	28	28	29
11.....	21	21	22	22	23	23	24	24	25	26	26	27	27	28	28	29
12.....	21	21	22	22	23	24	24	25	25	26	26	27	27	28	29	29
13.....	21	21	22	23	23	24	24	25	25	26	27	27	28	28	29	29
14.....	21	22	22	23	23	24	25	25	26	26	27	27	28	28	29	30
15.....	21	22	22	23	24	24	25	25	26	26	27	28	28	29	29	30
16.....	21	22	23	23	24	24	25	25	26	26	27	27	28	28	29	30
17.....	22	22	23	23	24	24	25	25	26	26	27	27	28	29	29	30
18.....	22	22	23	24	24	25	25	26	26	27	27	28	28	29	30	31
19.....	22	23	23	24	24	25	25	26	26	27	27	28	29	29	30	31
20.....	22	23	23	24	25	25	26	26	27	27	28	28	29	29	30	31
21.....	22	23	24	24	25	25	26	27	27	28	28	29	29	30	31	31
22.....	23	23	24	24	25	26	26	27	27	28	28	29	29	30	31	32
23.....	23	24	24	25	25	26	27	27	28	28	29	29	30	30	31	32
24.....	23	24	24	25	25	26	27	27	28	28	29	29	30	31	31	32
25.....	23	24	25	25	26	26	27	27	28	28	29	29	30	31	32	33
26.....	23	24	25	25	26	26	27	27	28	28	29	29	30	31	32	33
27.....	23	24	25	25	26	26	27	27	28	28	29	29	30	31	32	33
28.....	24	24	25	26	26	27	27	28	28	29	29	30	31	31	32	33
29.....	24	25	25	26	26	27	27	28	28	29	29	30	31	31	32	33
30.....	24	25	25	26	26	27	27	28	28	29	29	30	31	31	32	33
31.....	24	25	26	26	27	27	28	28	29	29	30	31	31	32	33	34
32.....	24	25	26	26	27	27	28	28	29	29	30	31	31	32	33	34
33.....	25	25	26	27	27	28	28	29	29	30	31	31	32	33	34	35
34.....	25	25	26	27	27	28	28	29	29	30	31	31	32	33	34	35
35.....	25	26	26	27	27	28	28	29	29	30	31	31	32	33	34	35
36.....	25	26	27	27	28	28	29	29	30	31	31	32	33	33	34	35
37.....	25	26	27	27	28	28	29	29	30	31	31	32	33	34	34	35
38.....	26	26	27	28	28	29	29	30	30	31	31	32	32	33	34	35
39.....	26	26	27	28	28	29	29	30	31	31	31	32	33	33	34	35
40.....	26	27	27	28	28	29	29	30	31	31	32	32	33	34	34	35
41.....	26	27	27	28	29	29	30	30	31	31	32	32	33	34	35	36
42.....	26	27	28	28	29	29	30	31	31	31	32	33	33	34	35	36
43.....	26	27	28	29	29	30	31	31	31	32	32	33	34	34	35	36
44.....	27	27	28	29	30	30	31	31	31	32	32	33	34	34	35	36
45.....	27	28	28	29	30	30	31	31	31	32	33	33	34	35	35	36
46.....	27	28	28	29	30	31	31	31	32	32	33	34	34	35	36	37
47.....	27	28	29	29	30	31	31	32	32	33	33	34	35	35	36	37
48.....	27	28	29	30	30	31	31	32	33	33	34	34	35	36	36	37
49.....	28	28	29	30	31	31	31	32	33	34	34	35	35	36	37	38
50.....	28	29	29	30	31	32	32	33	34	35	35	36	37	37	38	39

TABLE C.—RETAIL CEILING PRICES OBTAINED BY APPLYING ANY GIVEN MARK-UP TO ANY GIVEN NET COST—Continued
ITEMS WITH A "NET COST" OF FROM 26½¢ TO 34¢ PER UNIT

Net cost (per unit).....	26½¢	27¢	27½¢	28¢	28½¢	29¢	29½¢	30¢	30½¢	31¢	31½¢	32¢	32½¢	33¢	33½¢	34¢
Mark-up (percent):	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents
6.....	28	29	29	30	30	31	31	32	32	33	33	34	34	35	35	36
7.....	28	29	29	30	30	31	31	32	32	33	33	34	34	35	35	36
8.....	29	29	30	30	31	31	32	32	33	33	34	34	35	35	36	37
9.....	29	29	30	31	31	32	32	33	33	34	34	35	35	36	37	37
10.....	29	30	30	31	31	32	32	33	34	34	35	35	36	36	37	37
11.....	29	30	31	31	32	32	33	33	34	34	35	36	36	37	37	38
12.....	30	30	31	31	32	32	33	34	34	35	35	36	36	37	38	38
13.....	30	31	31	32	32	33	33	34	34	35	36	36	37	37	38	38
14.....	30	31	31	32	32	33	34	34	35	35	36	36	37	38	39	39
15.....	30	31	32	32	33	33	34	35	35	36	36	37	37	38	39	39
16.....	31	31	32	32	33	34	34	35	35	36	36	37	37	38	39	39
17.....	31	32	32	33	33	34	35	35	36	36	37	37	38	39	40	40
18.....	31	32	32	33	34	34	35	35	36	37	37	38	38	39	40	40
19.....	32	32	33	33	34	35	35	36	36	37	37	38	39	40	40	40
20.....	32	32	33	34	34	35	35	36	37	37	38	38	39	40	40	41
21.....	32	33	33	34	34	35	36	36	37	38	38	39	40	40	41	41
22.....	32	33	34	34	35	35	36	37	37	38	38	39	40	40	41	41
23.....	33	33	34	34	35	36	36	37	38	38	39	39	40	41	41	42
24.....	33	34	34	35	35	36	36	37	38	38	39	40	40	41	41	42
25.....	33	34	34	35	36	36	37	37	38	38	39	40	40	41	41	42
26.....	33	34	35	35	36	37	37	38	38	39	40	40	41	41	42	42
27.....	34	34	35	36	36	37	37	38	39	39	40	40	41	41	42	43
28.....	34	35	35	36	37	37	38	38	39	40	40	41	41	42	42	43
29.....	34	35	36	36	37	37	38	39	39	40	41	41	42	42	43	44
30.....	34	35	36	37	37	38	38	39	40	40	41	41	42	42	43	44
31.....	35	35	36	37	37	38	39	39	40	41	41	42	42	43	43	44
32.....	35	36	36	37	38	38	39	40	40	41	41	42	42	43	44	45
33.....	35	36	37	37	38	39	39	40	41	41	42	42	43	43	44	45
34.....	36	36	37	38	38	39	40	40	41	41	42	42	43	44	44	45
35.....	36	36	37	38	38	39	40	41	41	42	42	43	43	44	45	46
36.....	36	37	37	38	39	39	40	41	41	42	42	43	44	44	45	46
37.....	36	37	38	38	39	40	40	41	41	42	42	43	44	45	45	46
38.....	37	37	38	39	39	40	41	41	42	42	43	43	44	45	46	46
39.....	37	38	38	39	40	40	41	41	42	42	43	44	44	45	46	47
40.....	37	38	39	39	40	41	41	41	42	43	43	44	45	45	46	47
41.....	37	38	39	39	40	41	41	42	42	43	44	44	45	46	46	47
42.....	38	38	39	40	40	41	41	42	42	43	44	45	45	46	47	48
43.....	38	39	39	40	41	41	41	42	43	43	44	45	46	46	47	48
44.....	38	39	40	40	41	41	42	42	43	44	44	45	46	47	47	48
45.....	38	39	40	41	41	42	42	43	44	44	45	46	46	47	48	49
46.....	39	39	40	41	41	42	42	43	44	45	45	46	47	47	48	49
47.....	39	40	40	41	41	42	43	43	44	45	46	46	47	48	49	50
48.....	39	40	41	41	42	42	43	44	44	45	46	47	47	48	49	50
49.....	39	40	41	42	42	43	43	44	45	45	46	47	48	48	49	50
50.....	40	41	41	42	43	44	44	45	46	47	47	48	49	50	50	51

ITEMS WITH A "NET COST" OF FROM 34½¢ TO 42¢ PER UNIT

Net cost (per unit).....	34½¢	35¢	35½¢	36¢	36½¢	37¢	37½¢	38¢	38½¢	39¢	39½¢	40¢	40½¢	41¢	41½¢	42¢
Mark-up (percent):	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents
6.....	37	37	38	38	39	39	40	40	41	41	42	42	43	43	44	45
7.....	37	37	38	39	39	40	40	41	41	42	42	43	43	44	44	45
8.....	37	38	38	39	39	40	41	41	42	42	43	43	44	44	45	45
9.....	38	38	39	39	40	40	41	41	42	42	43	43	44	44	45	46
10.....	38	39	39	40	40	41	41	42	42	43	43	44	44	45	45	46
11.....	38	39	39	40	41	41	42	42	43	43	44	44	45	45	46	47
12.....	39	39	40	40	41	41	42	42	43	43	44	44	45	45	46	47
13.....	39	40	40	41	41	42	42	43	43	44	44	45	45	46	46	47
14.....	39	40	40	41	42	42	43	43	44	44	45	45	46	46	47	48
15.....	40	40	41	41	42	42	43	43	44	44	45	45	46	47	47	48
16.....	40	41	41	42	42	43	43	44	44	45	45	46	46	47	48	48
17.....	40	41	42	42	43	43	44	44	45	45	46	46	47	47	48	49
18.....	41	41	42	42	43	44	44	45	45	46	46	47	47	48	48	49
19.....	41	42	42	43	43	44	44	45	45	46	46	47	47	48	49	50
20.....	41	42	43	43	44	44	45	45	46	46	47	47	48	48	49	50
21.....	42	42	43	44	44	45	45	46	46	47	47	48	48	49	50	50
22.....	42	43	43	44	45	45	46	46	47	47	48	48	49	49	50	51
23.....	42	43	44	44	45	46	46	47	47	48	48	49	49	50	50	51
24.....	43	43	44	45	45	46	47	47	48	48	49	49	50	50	51	52
25.....	43	44	44	45	46	46	47	47	48	48	49	49	50	51	51	52
26.....	43	44	45	45	46	47	47	48	48	49	49	50	50	51	52	53
27.....	44	44	45	46	46	47	47	48	48	49	49	50	50	51	52	53
28.....	44	45	45	46	47	47	48	48	49	49	50	50	51	51	52	53
29.....	45	45	46	46	47	47	48	48	49	49	50	50	51	51	52	53
30.....	45	46	46	47	47	48	48	49	49	50	50	51	51	52	52	53
31.....	45	46	47	47	48	48	49	49	50	50	51	51	52	52	53	54
32.....	46	46	47	48	48	49	49	50	50	51	51	52	52	53	53	54
33.....	46	47	47	48	49	49	50	50	51	51	52	52	53	53	54	55
34.....	46	47	48	48	49	50	50	51	51	52	52	53	53	54	54	55
35.....	47	47	48	49	49	50	50	51	51	52	52	53	54	54	55	56
36.....	47	48	48	49	50	50	51	51	52	52	53	53	54	55	55	56
37.....	47	48	49	49	50	51	51	52	52	53	53	54	54	55	56	57
38.....	48	48	49	50	50	51	52	52	53	53	54	54	55	55	56	57
39.....	48	49	49	50	51	51	52	53	53	54	54	55	55	56	57	58
40.....	48	49	50	50	51	52	52	53	54	54	55	55	56	56	57	58
41.....	49	49	50	51	51	52	53	53	54	54	55	56	56	57	57	58
42.....	49	50	50	51	52	52	53	54	54	55	55	56	57	57	58	59
43.....	49	50	51	51	52	53	53	54	54	55	56	56	57	58	58	59
44.....	50	50	51	52	52	53	54	54	55	55	56	57	57	58	59	60
45.....	50	51	51	52	53	53	54	54	55	56	56	57	58	58	59	60
46.....	50	51	52	52	53	54	54	55	55	56	57	57	58	59	60	61
47.....	51	51	52	53	53	54	54	55	56	56	57	58	58	59	60	61
48.....	51	52	52	53	54	54	55	55	56	57	57	58	59	60	61	62
49.....	51	52	53	53	54	54	55	56	56	57	58	58	59	60	61	62
50.....	52	53	53	54	54	55	56	56	57	58	59	60	60	61	62	63

TABLE C.—RETAIL CEILING PRICES OBTAINED BY APPLYING ANY GIVEN MARK-UP TO ANY GIVEN NET COST—Continued
ITEMS WITH A "NET COST" OF FROM 42½¢ TO 50¢ PER UNIT

Net cost (per unit).....	42½¢	43¢	43½¢	44¢	44½¢	45¢	45½¢	46¢	46½¢	47¢	47½¢	48¢	48½¢	49¢	49½¢	50¢
Mark-up (percent):	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents
6.....	45	46	46	47	47	48	48	49	49	50	50	51	51	52	52	53
7.....	45	46	47	47	48	48	49	49	50	50	51	51	52	52	53	54
8.....	46	46	47	48	48	49	49	50	50	51	51	52	52	53	53	54
9.....	46	47	47	48	48	49	49	50	50	51	51	52	52	53	54	55
10.....	47	47	48	48	49	49	50	50	51	51	52	52	53	53	54	55
11.....	47	48	48	49	49	50	50	51	51	52	52	53	53	54	54	55
12.....	48	48	49	49	50	50	51	51	52	52	53	53	54	54	55	56
13.....	48	49	49	50	50	51	51	52	52	53	53	54	54	55	55	56
14.....	48	49	50	50	51	51	52	52	53	53	54	54	55	55	56	57
15.....	49	49	50	51	51	52	52	53	53	54	54	55	55	56	56	57
16.....	49	50	50	51	52	52	53	53	54	54	55	55	56	56	57	58
17.....	50	50	51	51	52	53	53	54	54	55	55	56	56	57	57	58
18.....	50	51	51	52	53	53	54	54	55	55	56	56	57	57	58	59
19.....	51	51	52	52	53	54	54	55	55	56	56	57	57	58	58	59
20.....	51	52	52	53	53	54	54	55	55	56	56	57	57	58	58	59
21.....	51	52	53	53	54	54	55	55	56	56	57	57	58	58	59	60
22.....	52	52	53	54	54	55	55	56	56	57	57	58	58	59	60	61
23.....	52	53	54	54	55	55	56	56	57	57	58	58	59	60	60	61
24.....	53	53	54	55	55	56	56	57	57	58	58	59	60	60	61	62
25.....	53	54	54	55	55	56	56	57	57	58	58	59	60	60	61	62
26.....	54	54	55	55	56	56	57	57	58	58	59	60	60	61	62	63
27.....	54	55	55	56	56	57	57	58	58	59	60	60	61	61	62	63
28.....	54	55	56	56	57	57	58	58	59	60	60	61	61	62	63	64
29.....	55	55	56	57	57	58	58	59	60	60	61	61	62	63	63	64
30.....	55	56	57	57	58	58	59	60	60	61	61	62	62	63	64	65
31.....	56	56	57	58	58	59	60	60	61	61	62	62	63	63	64	65
32.....	56	57	57	58	59	59	60	61	61	62	62	63	63	64	65	66
33.....	57	57	58	58	59	60	60	61	61	62	62	63	63	64	65	66
34.....	57	58	58	59	60	60	61	61	62	62	63	63	64	64	65	66
35.....	57	58	59	59	60	61	61	62	62	63	63	64	64	65	66	67
36.....	58	58	59	60	60	61	61	62	62	63	63	64	64	65	66	67
37.....	58	59	60	60	61	61	62	62	63	63	64	64	65	65	66	67
38.....	59	59	60	61	61	62	62	63	63	64	64	65	65	66	66	67
39.....	59	60	60	61	62	62	63	63	64	64	65	65	66	66	67	68
40.....	60	60	61	61	62	62	63	63	64	64	65	65	66	66	67	68
41.....	60	61	61	62	62	63	63	64	64	65	65	66	66	67	67	68
42.....	60	61	62	62	63	63	64	64	65	65	66	66	67	67	68	69
43.....	61	61	62	63	63	64	64	65	65	66	66	67	67	68	68	69
44.....	61	62	63	63	64	64	65	65	66	66	67	67	68	68	69	70
45.....	62	62	63	64	64	65	65	66	66	67	67	68	68	69	69	70
46.....	62	63	64	64	65	65	66	66	67	67	68	68	69	69	70	71
47.....	62	63	64	65	65	66	66	67	67	68	68	69	69	70	71	72
48.....	63	64	64	65	65	66	66	67	67	68	68	69	69	70	71	72
49.....	63	64	65	65	66	66	67	67	68	68	69	69	70	71	72	73
50.....	64	65	65	66	66	67	67	68	68	69	69	70	71	71	72	73

(b) Instructions for use of Table A, Table B, and Table C.

Tables A and B contain the percentage mark-ups for all commodities in this regulation. Table C is included to assist you in determining ceiling prices without burdensome calculations.

Table A lists by commodity groups the "dry groceries" covered by this regulation and the percentage mark-ups over "net cost" to be used by Group 3 and Group 4 retailers in figuring their ceiling prices. Table B gives the same information for "perishables". However, in addition, Table B also lists the selling units, on the basis of which retailer must figure their net costs and ceiling prices for "perishables". For a detailed list of the items included in each commodity group, see "Commodity definitions of dry groceries" printed immediately after Table A, and "Commodity definitions of perishables" printed immediately after Table B. After you have determined your "net cost" for an item in accordance with the method set up in this regulation, find your proper mark-up in the commodity group which includes the item you are pricing. Commodity groups are listed at the left of Table A and Table B. Directly opposite each commodity group you will find the percentage mark-up for your group of retailers. To get your ceiling price for an item, turn next to Table C which shows the ceiling price for all items with per unit net costs ranging from ½¢ to 50¢. Percentage mark-ups over net cost are listed in the column at the extreme left of Table C, and "net cost per unit" across the top of the table. "Net cost per unit" means, in the case of dry groceries, the "net cost" of a single unit (one can, one jar, etc.). For perish-

ables it means the "net cost" of the selling unit listed in the last column of Table B.

To determine your ceiling price from Table C, find your net cost at the top of the table. Go down that column until you come to the figure (in that column) on the same line as your mark-up. The figure at that point is your ceiling price for the item.

If your net cost per unit is more than 50¢, you cannot use Table C to get your ceiling price. In those cases, you must (1) multiply your net cost by your percentage mark-up, (2) add the result to your net cost, and (3) round the sum to the nearest whole cent. This figure will be your ceiling price. For perishables, your net cost must be in terms of the selling unit specified in Table B.

Example (1). A Group 3 retailer wishes to figure a new ceiling price for "xx" Brand, No. 2 can tomatoes, 1942 pack, which he must put into effect by August 5, 1943, in accordance with Section 3. His most recent purchase of a customary quantity of this item from a customary type of supplier delivered to his usual receiving point was a carload purchased from a packer and delivered at a cost of \$2.00 a case (24 cans) on July 20, 1943. He must first figure, to the nearest half-cent, his "net cost" on a single unit basis, (Sec. 4 (a) (2)), that is, for a single can. He therefore divides the cost for the case, \$2.00, by the number of single units in the case, 24, and gets a result of \$0.0833, before rounding. Rounding to the nearest half-cent, this becomes \$0.085. (If the figure had been \$0.0821 before rounding, he would have rounded to \$0.080.) He then turns to Table A to find the mark-up to be applied to his net cost. Going down the column at the left of Table A he will find a listing of the commodity group which

includes the item he is pricing. For canned tomatoes this group is "Corn, green and wax beans, peas, tomatoes, and tomato juice, canned". Going across the page on that line, he will find his mark-up for the item in the column for Group 3 retailers. In this case his mark-up is 21%. Having his mark-up and net cost, Table C will give him his ceiling price without further computations. Checking across the top of Table C, he will find a column headed by his net cost, \$0.085. Going down this \$0.085 column until he comes to the figure on the same line as his percentage mark-up of 21% listed in the column at the extreme left of Table C he will find his ceiling price for the item to be 10¢ per can.

Example (2). A Group 3 retailer wishes to figure a ceiling price for California yellow globe dry onions, U. S. #1, which he must use during the period, August 19, 1943, (Thursday) to August 26, 1943, (Wednesday) inclusive. He must first find the net cost of his selling unit based on his largest purchase during the seven days preceding Thursday, August 19. During the preceding week he made a purchase of 250 bags of 50 pounds each of California yellow globe dry onions, U. S. #1 at a delivered cost of \$2.98 per bag, a purchase of 150 bags of the same grade and variety of onions at a delivered cost of \$3.02 a bag, and another purchase of the same item of 200 bags at a delivered cost of \$2.97 a bag. His largest purchase, therefore, was the purchase of the 250 bags. He must figure his net cost on the basis of the selling unit listed in Table B, which for onions is 3 pounds. He divides his cost per 50 pound bag in his largest purchase, \$2.98, by 50, to get a result of \$0.0596, which would be his cost per pound. Multiplying this by 3 he

gets, before rounding, a figure of \$0.1788, his cost for 3 pounds. Since net cost is to be figured to the nearest half-cent, he would then round this figure to \$0.180. Having his net cost and his mark-up (obtained from Table B) he finds his ceiling price in Table C the same way as he did in example (1) above. Going to Table C, he will find that 25¢ is the ceiling price for an item with a net cost of \$0.180 and a mark-up of 40%.

Effective Date. This regulation shall become effective on the 26th day of July 1943.

NOTE: The record-keeping and reporting requirements of this regulation have been approved by the Bureau of the Budget in accordance with Federal Reports Act of 1942.

Issued this 8th day of July 1943.

PRENTISS BROWN,
Administrator.

Approved as to action contained herein with respect to agricultural commodities.

MARVIN JONES,
War Food Administrator.

[F. R. Doc. 43-10998; Filed, July 8, 1943;
11:47 a. m.]

PART 1351—FOOD AND FOOD PRODUCTS

[MPR 423]

CEILING PRICES OF CERTAIN FOODS SOLD AT RETAIL IN INDEPENDENT STORES DOING AN ANNUAL BUSINESS OF LESS THAN \$250,000 (GROUP 1 AND GROUP 2 STORES)

A statement of the considerations involved in the issuance of this Maximum Price Regulation No. 423 has been issued simultaneously herewith and filed with the Division of the Federal Register.*

So far as practicable, the Price Administrator has advised and consulted with representative members of the industry which will be affected by this regulation. In the judgment of the Price Administrator, the ceiling prices established by this maximum price regulation are and will be generally fair and equitable and comply with the requirements of the Emergency Price Control Act of 1942, as amended, Executive Order No. 9250, and Executive Order No. 9328, and will effectuate the purposes of said Act and Executive Orders.

§ 1351.362 *Ceiling prices of certain foods sold at retail in independent stores doing an annual business of less than \$250,000 (Group 1 and Group 2 stores).* Under the authority vested in the Price Administrator by the Emergency Price Control Act of 1942, as amended, Executive Order No. 9250, and Executive Order No. 9328, Maximum Price Regulation No. 423, which is annexed hereto and made a part hereof, is hereby issued.

AUTHORITY: § 1351.362 issued under Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871; E.O. 9328, 8 F.R. 4681.

*Copies may be obtained from the Office of Price Administration.

MAXIMUM PRICE REGULATION 423—CEILING PRICES OF CERTAIN FOODS SOLD AT RETAIL IN INDEPENDENT STORES DOING AN ANNUAL BUSINESS OF LESS THAN \$250,000 (GROUP 1 AND GROUP 2 STORES)

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Article I—General Provisions

SECTION 1. What this regulation does. This regulation fixes new ceiling prices for the "dry groceries" listed in Table A and the "perishables" listed in Table B for all "independent" retail stores doing an annual business of under \$250,000. These new ceiling prices are to be used instead of the ceiling prices figured under any other price regulation or order issued by the Office of Price Administration (hereinafter called OPA), except as otherwise provided in any order fixing

dollars-and-cents ceiling prices which has been or which may be issued by the OPA pursuant to General Order No. 51.¹ All other retail stores (Group 3 and Group 4 stores) selling these food products are covered by Maximum Price Regulation No. 422.

SEC. 2. How you find out whether your store is covered by this regulation and what group it is in—(a) What stores are covered. Your store is covered by this regulation if it is a Group 1 or 2 store as defined below and if you are a retailer who buys and resells food products, generally without materially changing their form, for the most part to ultimate consumers who are not commercial, industrial or institutional users. However, this regulation shall not apply to "retail route sellers" or "health food stores" (both defined in Section 25) or to automatic vending machines or farmers selling produce grown on their own farms.

(b) **What are Group 1 and 2 stores.** For the purpose of this regulation, Group 1 and 2 stores are defined as follows:

(1) **Group 1.** Your store is in Group 1 if it is an "independent" store with "annual gross sales" of less than \$50,000. Your store is an "independent" store if it is not one of 4 or more stores under one ownership whose combined "annual gross sales" are \$500,000 or more.

(2) **Group 2.** Your store is in Group 2 if it is an "independent" store with "annual gross sales" of \$50,000 or more, but less than \$250,000.

(If you are not sure what group your store is in, use the directions in section 20 for figuring the "annual gross sales" of your store. See section 25 for definitions of Group 3 and Group 4 retailers.)

(c) **How to post a sign of the group your store is in.** At all times, you must have the group your store is in under this regulation posted on a sign reading "OPA-1" or "OPA-2", whichever it is, or on a sign which the OPA may furnish to you. The sign must be posted so that it can be clearly seen by your customers. (The word "Group" as used in this regulation means the same thing as the word "Class" meant in Revised Maximum Price Regulation No. 238² and in Revised Maximum Price Regulation No. 268.³)

(d) **When you may choose to treat your store as a Group 3 or 4 store.** You may choose to treat your store as either a Group 3 or Group 4 store under Maximum Price Regulation 422 and post a sign in your store as a member of such other group if you:

(1) Figure your ceiling prices for all the items listed in Tables A and B of this regulation as a member of the group you choose;

¹ 8 F.R. 6008, 6071, 8690.

(2) Use the ceiling prices fixed for that group in Maximum Price Regulation No. 390⁴ for all the household soaps and household cleansers it covers;

(3) Use the ceiling prices for "Group 3 and 4" stores fixed in Maximum Price Regulation Nos. 336⁵ and 355⁶ for all the meat items they cover;

(4) Use all the dollars-and-cents ceiling prices fixed under the OPA community price orders issued for stores in the group you choose; and

(5) Notify your nearest OPA District Office of these facts.

DRY GROCERIES

SEC. 3. How and when you figure your ceiling prices for "dry groceries"—(a) *General rule.* Your ceiling price for each item (that is, for each kind, brand, grade, variety, container-type and container-size) of "dry groceries" listed in Table A shall be the total of (1) the "net cost" you have to pay for the first delivery to you of the item on or after August 5, 1943, plus (2) the mark-up given you for it in Table A.

(b) *When you must figure your ceiling prices for "dry groceries."* You must figure and put into effect a new ceiling price for each item of "dry groceries" listed in Table A not later than 5 days after receiving the first delivery of the item on or after August 5, 1943. Until then keep your present ceiling prices. Figure your new ceiling price by following the directions in section 4.

SEC. 4. Directions for applying the rule for "dry groceries"—(a) *Old prices.* Keep your old ceiling price until you put into effect your new ceiling price based on the first delivery of the item to you on or after August 5, 1943. Treat as a separate item each kind, brand, grade, variety, container-size and container-type of "dry groceries".

(b) *Net cost.* To figure your new ceiling price, first find the "net cost" of the item based on its first delivery to you on or after August 5, 1943. Your net cost will be the amount you pay your supplier less all discounts except the discount for prompt payment plus all transportation charges you pay except local trucking and local unloading.

(1) Your net cost must be figured on purchases of a customary quantity from a customary type of supplier delivered to your "usual receiving point" by a customary means of delivery. If the first delivery of an item to you on or after August 5, 1943, is not one of this type, you shall not use the net cost of that purchase as the basis for figuring your ceiling price. Instead, in that case, you must find out what your net cost would have

been if that purchase had been of a customary quantity from your customary type of supplier delivered to your usual receiving point by a customary means of delivery, and use that figure as your net cost in figuring your ceiling price for the item. Of course, you must never figure your net cost on a purchase made at a price higher than your supplier's ceiling.

(2) Figure the net cost on a single unit basis (that is, per can, per pound, per package, per jar, etc.) to the nearest half-cent. Your invoice cost may be the cost of a carton, case or barrel for instance, and not the cost of the package, can, or other unit you sell. Find the net cost of the single unit you sell by dividing the cost for the carton, case or barrel by the number of units in the carton, case or barrel.

(c) *Mark-up.* Turn to Table A to find the mark-up for the item given your group of stores. Table A lists all the "dry groceries" covered by this regulation by commodity groups.

(d) *Ceiling prices.* Next turn to Table C. Using the directions given there, you will get your ceiling price for the item. You must not change this ceiling price unless OPA authorizes you to do so. (Section 6 tells you when you can change it.)

(e) *Invoices.* You must write your "net cost" per unit either on your invoice or other record of the price you paid for the item or on a separate slip of paper and attached to that invoice or other record. You must keep separate, or mark or tag plainly, all invoices or records showing the net cost per unit which you used in figuring your ceiling prices. These invoices and records you used in figuring your ceiling prices are your means of proving that your ceiling prices are right.

SEC. 5. How you figure your ceiling prices for items of "dry groceries" not kept in stock. If you have already figured a ceiling price under this regulation for an item of "dry groceries" which you have not had in stock for 60 days, you may, if you wish, figure a new ceiling price when next you purchase it. Do this by following directions in Section 4, using, however, the "net cost" you had to pay for your new purchase.

SEC. 6. When you may change a ceiling price for "dry groceries." If OPA changes a supplier's ceiling price for a "dry grocery" item, it may direct retailers to refigure their ceiling prices for the item. You may not refigure your ceiling price under this section until you receive written notice requiring you to do so. Ordinarily a written notice telling you to refigure your ceiling price will come to you directly from your supplier or the manufacturer. You will find it inside, or attached to, the carton, case or barrel containing the item or it will

be sent to you with the invoice. After actually receiving the item for the first time with such a notice, you must, before selling the item, refigure your ceiling price for it by following the directions in Section 4, figuring your "net cost" however, on that first delivery. You must write this new ceiling price on the invoice covering that delivery. Be sure to keep this notice attached to your invoice or other record showing the price you paid for the item. Even though you receive later shipments with the same notice, you must not change your ceiling price again.

PERISHABLES

SEC. 7. How and when you figure your ceiling prices for "perishables"—(a) *General rule.* Your ceiling price for each item (that is, for each kind, brand, variety, and grade) of "perishables" listed in Table B shall be the total of (1) the "net cost" of the largest delivery of the item to you during the week before, plus (2) the mark-up given you for it in Table B.

(b) *When you must figure your ceiling prices.* By the opening of business on August 5, 1943, you must have figured your ceiling price for each item of "perishables" listed in Table B which you have in stock at that time. These ceiling prices must be checked each week after August 5, 1943, and changed on Thursday of each week for any item if your "net cost" of that item has changed in the preceding seven days. Never change your ceiling price on any day but Thursday.

For items which you receive for the first time or which you have not had in stock for 30 days, you must figure and use a ceiling price at once using the net cost of that first delivery. On each Thursday after that you must treat the item as you would any other item of perishables covered under this regulation.

SEC. 8. Directions for applying the rule for "perishables"—(a) *"Net cost."* To figure your ceiling price, first find the "net cost" of the largest delivery to you of the item during the seven day period before the Thursday for which you are figuring your price. If you have received more than one delivery of the same largest quantity, use the most recent of these deliveries. Your net cost will be the amount you paid your supplier less all discounts except the discount for prompt payment plus all transportation charges you paid except local trucking and local unloading. Of course, you must never figure your net cost on a purchase made at price higher than your supplier's ceiling.

(1) Your net cost must be based on purchases delivered to your usual receiving point.

⁴ 8 F.R. 6125, 6424.

⁵ 8 F.R. 6129, 7116.

⁶ 8 F.R. 6428.

⁷ 8 F.R. 2859, 4253, 5317, 5634, 6212.

⁸ 8 F.R. 4423, 4922, 6214, 6428, 7199.

(2) Figure the net cost on the basis of the "selling unit" (for example, 5 lbs., 1 dozen, etc.) listed in Table B for the commodity group which includes the item you are pricing. Always figure net cost to the nearest half cent.

(3) If you have received no delivery of any item which you have in stock at the opening of business on August 5, 1943, during the week before, you shall, in figuring your first ceiling price for the item on August 5, 1943, base your net cost on its most recent delivery to you.

(b) *Mark-up.* Turn to Table B to find the mark-up for the item given your group of store. Table B lists all the "perishables" covered by this regulation by commodity groups.

(c) *Ceiling price.* Next turn to Table C. Using the directions given there, you will get your ceiling price for the item.

If you sell an item in a quantity other than the "selling unit" given in Table B, you must reduce or increase your ceiling price proportionately. (For example, if your ceiling price for an item of potatoes, is 20¢ for 5 lbs., the "selling unit", and you make a sale of 3 lbs. of these potatoes, take three-fifths of your ceiling price for 5 lbs., 20¢, and the resulting figure of 12¢ would be your ceiling price for the 3-lb. sale. If you make a sale of 10 lbs., multiply 20¢ by 2, and the resulting figure of 40¢ would be your ceiling price for the 10-lb. sale.) If figuring a price for a quantity different from the "selling unit" results in a fraction of a cent, you may charge the next higher cent.

SEC. 9. Prices which you must post—

(a) *Selling prices.* At all times, you must have your current selling price for each item of food covered by this regulation clearly shown on the item or at the place in your store where the item is offered for sale.

(b) *Ceiling prices.* If you are a Group 2 store, and your selling price of any item is lower than your ceiling price you also must post your ceiling price directly above your selling price. You do not have to describe this price with the words "ceiling price."

SEC. 10. Additions allowed for deliveries made by you to your customers.

(a) If you deliver to your customers' homes or places of business any of the items covered by this regulation, you may add to the total value of the delivery, as a separate charge, whichever of the following amounts applies:

Value of delivery:	Addition allowed
\$0.00-\$1.99	No addition
\$2.00-\$2.99	10¢
\$3.00-\$4.49	15¢
\$4.50-\$5.49	20¢
Over \$5.49	25¢

(b) If you make such deliveries and add such charges, you are required to keep for one month a copy of each sales slip or invoice, itemizing clearly your prices for the items delivered and the amount of the delivery charges permitted under the provisions of this section.

SEC. 11. *Indirect price increases prohibited.* You must not evade any of the provisions of this regulation or any order issued pursuant to it by any stratagem, scheme, or device. You must not, as a condition of selling any particular food, require a customer to buy anything else. Any such evasion is punishable as a violation of this regulation.

You must not use an unnecessarily high "net cost" in figuring a ceiling price under this regulation. If you make such a high cost purchase, you must find out what your net cost as used in Section 4 or 8 would be and use that net cost to figure your ceiling price. You may never use the "net cost" of a purchase from another retailer to figure a ceiling price.

SEC. 12. *Sales slips and receipts.* If you have customarily given a purchaser a sales slip, receipt or similar evidence of purchase, you must continue to do so. Furthermore, regardless of your custom, you must give any customer who asks for it a receipt showing the date, your name and address, each food item sold and the price you charged for it.

SEC. 13. *Records.* After August 5, 1943, you must keep for one year after you receive them all your invoices, freight bills, and other records showing the price you paid and the date you received delivery of each item covered by this regulation.

You are required to show all your invoices on request of any OPA representative and to furnish on request of any OPA representative a written record of your ceiling price in effect at any particular time or times for any or all of the items covered by this regulation. You must also keep available for inspection by an OPA representative the records you used in deciding what group your store is in.

SEC. 14. *Licensing and registration.* The licensing and registration provisions of Sections 15 and 16 of the General Maximum Price Regulation shall apply to every person subject to this regulation. Sections 15 and 16 provide, in brief, that a license is required of all persons selling at retail commodities for which ceiling prices are established. A license is automatically granted so it is not necessary to apply for it. However, all sellers may later be required to register. The license may be suspended for violations in connection with the sale of any commodity for which ceiling prices are established. No person whose license is suspended may sell any such commodity during the period of suspension.

SEC. 15. *Prohibitions.* On and after August 5, 1943, if you sell or deliver or offer to sell or deliver at a price higher than your ceiling price fixed by this regulation or any order issued pursuant to it, or if you otherwise violate any provisions of this regulation or any order issued pursuant to it, you are subject to the criminal penalties, civil enforcement actions, license suspension proceedings,

and suits for treble damages provided for by the Emergency Price Control Act of 1942, as amended. Also, any person, who, in the course of trade or business, buys from you at a price higher than your ceiling price is subject to the criminal penalties and civil enforcement actions provided for by that Act.

SEC. 16. *Notice of dollars-and-cents ceiling prices.* From time to time the OPA may, by order issued pursuant to General Order No. 51, fix in your region or community dollars-and-cents ceiling prices for some or all of the dry groceries or perishables under this regulation. When these dollars-and-cents prices are fixed, you may not thereafter sell at higher prices, and these orders may also provide that such prices take the place of the ceiling prices which you have under this regulation. If such orders do not provide that they replace your prices under this regulation, you must continue to figure your prices under this regulation. If the OPA has, before the effective date of this regulation, established a ceiling price for you for an item pursuant to such an order, you shall use that as your ceiling price and shall not figure a ceiling price under this regulation for the item.

SEC. 17. *Further provisions supplementing or explaining this regulation.* From time to time, the Price Administrator may, by amendment, issue further provisions which will supplement the provisions of this regulation or explain the rights and duties of buyers and sellers under it. These further provisions will become part of this regulation and may be added as paragraphs to this section.

Article II—Special Pricing Provisions

SEC. 18. *Sections in Maximum Price Regulation No. 422 which you must use if they apply to your method of doing business.* Maximum Price Regulation No. 422, which covers the same food items as this regulation, but for Group 3 and 4 stores, contains a number of special pricing provisions which you are required to follow if you perform the operations they cover. (You may obtain a copy of Maximum Price Regulation No. 422 from your nearest OPA District Office.) The sections of that regulation which you must follow if they apply to you are as follows:

(a) Section 18. *Additions to "net cost" for packaging.* (Applies to you if you package any item under this regulation in cardboard containers, cotton bags, transparent bags or interlined coffee bags or if you carton eggs.)

(b) Section 19. *Special limitations in figuring your "net cost" in certain cases.* (Applies to you if you purchase butter or cheese f. o. b. shipping point and not on a delivered basis, and if you buy fresh fruits and vegetables from others than wholesalers.)

(c) Section 20. *How you figure your "net cost" in certain cases.* (Applies to you if you purchase fresh bananas from importers f. o. b. port of entry or at auction; if you package and print butter; or if you candle and grade eggs.)

¹ 8 F.R. 3096, 3849, 4347, 4486, 4724, 4978, 4848, 6047, 6962.

(d) Section 21. *Additional charges allowed for slaughtering and plucking poultry.* (Applies to you if you slaughter or pluck poultry for your customers.)

(e) Section 22. *Additions for delivery from your warehouse to your store.* (Applies to you if your usual receiving point is a warehouse over 125 miles from your store.)

(f) Section 23. *How you figure your ceiling prices for perishables on a weighted average basis.* (Allows you to apply to use a weekly weighted average as a basis for figuring net cost of perishables instead of the largest single delivery.)

(g) Section 25. *How you figure your ceiling prices for foods you "manufacture or otherwise process."* (Applies to you if you manufacture or process any of the foods covered by this regulation.)

(h) Section 26. *Mail order sales.* (Applies to you if you make mail order sales.)

(i) Section 34. *Export sales.* (Applies to you if you make export sales.)

Article III—Miscellaneous Provisions

Sec. 19. *How certain stores, where necessary to assure an adequate supply of food in a locality, may apply for mark-up adjustments.* (a) If your store is necessary to provide an adequate supply of food products in a locality; and by reason of remote location, long-term credit, short selling season, or other such unusual operating conditions, you find apply for an adjustment of such mark-ups fixed by this regulation you may apply for an adjustment of such mark-ups by filing with your nearest District OPA office two copies of a signed statement giving for your store: (1) its name and address; (2) its group under this regulation; (3) its type (for example, cash-and-carry; service, delicatessen); (4) the approximate number of its food customers; (5) the total number of stores selling food in its community; (6) its distance from the nearest store selling food and the name and address of that store; and (7) the reasons why you are unable to operate under the mark-ups fixed by this regulation.

If you have more than one store you may file one application for all your stores which meet the conditions stated above. Your application must state separately for each store the specific information this section calls for.

(b) Any Regional Office of the OPA, or such offices as may be authorized by order issued by the appropriate Regional Office, may act on all applications for adjustment under the provisions of this regulation. Applications for adjustment are governed by Revised Procedural Regulation No. 1.

Sec. 20. *How you find the "annual gross sales" of your store.* (a) To find your "annual gross sales", take your total sales for the calendar year 1942. Include all sales as shown on your books, except sales made by a restaurant operated in conjunction with your store. You can use your Federal Income Tax Return to get your gross sales for all or any part of the calendar year 1942 which is covered by such return. If you own more than one store, figure the sales

for each store separately, treating each as a separate retailer.

(b) If you were not in business during the entire year 1942, you must divide your total sales from the time you began operation up to July 15, 1943, by the number of weeks you were in business. This will get you your weekly average sales. Multiply this figure by 52, and the result is your "annual gross sales".

Sec. 21. *How you determine your group in certain special cases—(a) Department stores.* If you operate a department store, that is, a store in which the greater volume of sales is general merchandise and not foods, and you sell foods in a separate department or departments, you must determine your group by using only the "annual gross sales" of your food department or departments.

(b) *Stores in which more than one retailer operates.* (1) If you sell food in a retail store in which there are other food retailers, none of whom sells a complete line of the same general class of food, you must find your group by taking the combined "annual gross sales" of all the food retailers in that store.

(2) If you sell foods in a retail store in which more than one retailer sells a complete line of the same general class of food, you will be considered as operating a separate retail store of your own, and you must determine your group by using only your own sales.

(c) *New stores.* If you open a retail store after July 15, 1943, you may consider yourself a Group 1 or Group 3 retailer, depending upon whether or not you are an "independent" store, and you must figure your ceiling prices accordingly. (If you are a Group 3 store, you must figure your ceiling prices under Maximum Price Regulation No. 422). However, after you have been in business for 3 months you must determine again what group your store is in. To do this, take your total sales for the 3-month period and multiply by 4. Use the result as your "annual gross sales" in determining the group in which your store belongs.

If you find that your store should now be in another group, you may continue to use the Group 1 or 3 mark-ups until the second Thursday following the end of the 3-month period, by which time you must have refigured all your ceiling prices using the mark-ups for your new group. For "dry grocery" items use the same "net cost" which you used in figuring your ceiling prices in effect at the end of the 3-month period. For "perishable" items, you shall use as your "net cost" the same "net cost" which you would have used in refiguring your ceiling prices on that Thursday under Section 8 of this regulation if a Group 1 store (or under Section 8 of Maximum Price Regulation No. 422 if a Group 3 store.) If, under that section, you would not have been required to refigure your ceiling price for any item on that Thursday, you shall use as your "net cost" for that item the same "net cost" on which your existing ceiling price at that time is based.

Sec. 22. *Taxes.* You may collect, in addition to your ceiling price, any tax upon or incident to a sale at retail of food covered by this regulation, if you state the tax separately, and if the tax statute or ordinance does not prohibit sellers from stating and collecting the tax separately from the price.

Sec. 23. *Transfer of business and stock in trade.* If, after August 5, 1943, you acquire in any way the business, assets, and stock in trade of any retail store covered by this regulation and you carry on the business, or continue to deal in the same type of food products in that same store, your ceiling prices shall be the same as those of the former owner if no transfer had taken place. You must keep all the records needed to verify your ceiling prices. The former owner must either preserve and make available to you, or give you, all the records of his transactions before you acquired the store which you need to comply with the record provisions of this regulation.

If the transfer changes the business from one group of retail store to another, your ceiling prices shall be those for the group of retailers to which you belong under this regulation.

Sec. 24. *Relation to other regulations.* The provisions of this Maximum Price Regulation No. 423, except as otherwise provided in this regulation, shall, on and after August 5, 1943, supersede the provisions of Revised Maximum Price Regulation No. 238⁸, Maximum Price Regulation No. 250⁹, Revised Maximum Price Regulation No. 256¹⁰, Revised Maximum Price Regulation No. 268¹¹, the General Maximum Price Regulation¹², and any other applicable price regulation or order issued by the OPA except any order issued pursuant to General Order 51, with respect to sales and deliveries for which ceiling prices are established by this regulation.

Sec. 25. *Definitions—(a) Retail route seller.* A "retail route seller" is a retailer who distributes food products to ultimate consumers other than commercial, industrial or institutional users, either on a future delivery basis or otherwise, from an inventory stocked in trucks or other conveyances operated by driver-salesmen over regular routes. A retailer, most of whose business is the personal solicitation of orders by salesmen calling at the homes or places of business of ultimate consumers, who are not commercial, industrial or institutional users, shall also be considered a retail route seller. A retailer is a "retail route seller" only if the food products he sells in this way.

(b) *Health food stores.* A "health food store" is one whose sales to consumers consist principally of especially prepared vitamin-enriched foods customarily included in the trade term "health foods"

⁸ See footnote 2 above.

⁹ 7 F.R. 8705, 9898, 10014, 10994, 8 F.R. 2673.

¹⁰ 7 F.R. 10473, 8 F.R. 1266, 2106, 2673, 3946, 5164.

¹¹ See footnote 3 above.

¹² See footnote 7 above.

which are usually sold for special dietary purposes.

(c) *Delivery.* Delivery of an item covered by this regulation shall be considered to have occurred when the item has been received by you at your usual receiving point.

(d) *Usual receiving point.* Your usual receiving point will be either your retail store or your warehouse from which you supply your retail stores, depending upon where you normally receive the particular item you are pricing under this regulation.

(e) *Item.* You must determine a separate ceiling price for each item; that is, for each kind, brand, size, variety, grade, container-type, and container-size, except for fresh fruits and vegetables. Separate fresh fruit and vegetable items shall be those defined as separate in the definitions accompanying Table B.

(f) *Manufacture or otherwise process.* "Manufacture or otherwise process" shall mean blending, freezing, canning, preserving, bottling, milling, crushing, straining, roasting, centrifuging, cooking, distilling, purifying with heat, and other similar operations.

Packaging as referred to in section 18, ripening of bananas, printing of butter, candling and grading of eggs, and killing and dressing of poultry shall not be considered manufacturing or processing under this regulation.

(g) *Group 3 retailer.* A retailer is in Group 3 if he has an "annual gross sales" of less than \$250,000 and he is not an "independent" retailer.

(h) *Group 4 retailer.* A retailer is in Group 4, whether "independent" or not, if he has an "annual gross sales" of \$250,000 or more.

Sec. 26. *Geographical applicability.* The provisions of this regulation shall apply to the 48 states of the United States and to the District of Columbia.

Article IV—Tables

SEC. 27 *Table of mark-ups for "dry groceries" (Table A)—(a) Table A: Mark-ups over "net cost" allowed to Group 1 & Group 2 retailers for dry groceries covered by this regulation by commodities.*

TABLE A—MARK-UPS OVER "NET COST" ALLOWED TO GROUP 1 AND GROUP 2 RETAILERS FOR DRY GROCERIES COVERED BY THIS REGULATION BY COMMODITIES

Food commodities	Allowed mark-ups over "net cost"	
	Independent retailers with annual volumes	
	Group 1—under \$50,000	Group 2—\$50,000 but less than \$250,000
	Percent	Percent
1. Baby foods.....	25	23
2. Cereals, breakfast.....	22	20
3. Cocoa, chocolate, malted milk, and cereal drink preparations.....	29	29
4. Coffee.....	17	17
5. Cookies, crackers, toast and crumbs.....	25	25
6. Corn meal and hominy.....	31	31

TABLE A—MARK-UPS OVER "NET COST" ALLOWED TO GROUP 1 AND GROUP 2 RETAILERS FOR DRY GROCERIES COVERED BY THIS REGULATION BY COMMODITIES—Continued

Food commodities	Allowed mark-ups over "net cost"	
	Independent retailers with annual volumes	
	Group 1—under \$50,000	Group 2—\$50,000 but less than \$250,000
	Percent	Percent
7. Dog and cat foods.....	27	27
8. Fish, processed.....	27	27
9. Flour and flour mixes.....	27	27
10. Fruits, berries and fruit juices (canned) except fruit cocktail, pineapple, peaches and pears.....	26	26
11. Fruit cocktail, pineapple, peaches and pears (canned) except juices.....	25	23
12. Fruits, dried and dehydrated.....	27	25
13. Fruits and vegetables, frozen.....	27	27
14. Gelatin and pudding mixtures.....	28	25
15. Jams, jellies, preserves, honey and peanut butter.....	32	32
16. Lard, pure.....	20	18
17. Macaroni and spaghetti products.....	32	32
18. Mayonnaise and salad dressing.....	24	24
19. Meat, canned.....	21	21
20. Milk, canned.....	20	20
21. Oils, cooking and salad.....	28	28
22. Oleomargarine.....	17	15
23. Pickles and relishes.....	32	32
24. Rice.....	28	28
25. Shortening, hydrogenated.....	9	9
26. Shortening, other.....	18	18
27. Soups, canned.....	27	26
28. Soups, dehydrated.....	34	34
29. Spices.....	46	46
30. Sugar.....	17	12
31. Syrups.....	28	28
32. Tea.....	26	26
33. Vegetables and vegetable juices (canned) except corn, green and wax beans, peas, tomatoes and tomato juice.....	31	31
34. Corn, green and wax beans, peas, tomatoes and tomato juice (canned).....	25	23
35. Vegetables, dried and dehydrated.....	36	36
36. Vinegar.....	39	34
37. Miscellaneous foods.....	40	40

(b) *Commodity definitions.* These definitions apply to both domestic and imported items.

(1) "Baby foods" means "baby" or "junior" soups, fruits, vegetables, meats and mixtures thereof packed in hermetically sealed containers. Excluded are dry baby cereals.

(2) "Cereals, breakfast" means bulk or packaged cereal items of any size commonly used as breakfast foods, both uncooked and ready-to-eat types including, but not limited to, bran flakes, farina, popped rice, and rolled oats. Excluded are barley, corn meal, corn grits, hominy grits and flakes, rice, wheat bran flour, wheat germ, and dry baby cereals.

(3) "Cocoa, chocolate, malted milk, and cereal-drink preparations" includes, but is not limited to, coffee substitutes or extenders, chicory, malted milk preparations, chocolate syrup, chocolate bits, and cooking chocolate. Excluded are chocolate confections, bittersweet bars, milk chocolate, and powdered milks.

(4) "Coffee" means roasted coffee, whole or ground, decaffeinated coffee, coffee concentrates, and any mixtures of coffee with other products for beverage purposes.

(5) "Cookies, crackers, toast, and crumbs" includes, but is not limited to, biscuits, Christmas cookies, fig bars, graham crackers, pretzels, rye crackers, swieback, melba toast, bread crumbs, cracker crumbs, cookies, matzo, matzo meal, and related matzo products. Excluded are bread, pies, cakes, doughnuts, coffee cakes, rolls, candies, and any bakery products which you manufacture.

(6) "Corn meal and hominy" means bulk or packaged (in any size) corn meal, corn grits, hominy, hominy grits, hominy flakes, and prepared hominy. Excluded is canned hominy which is in "Vegetables and vegetable juices, canned".

(7) "Dog and cat food" shall not include any item prepared by you for pet food.

(8) "Fish, processed" includes, but is not limited to, canned fish, canned sea food, and salted, pickled, smoked, dried or otherwise processed fish, such as fish cakes, roe, clam juice, and oyster puree. Excluded are fresh or frozen fish, fresh or frozen sea food, and caviar.

(9) "Flour and flour mixes" means all bulk or packaged (in any size) flour and flour mixes milled from wheat, semolina, farina, corn, rice, buckwheat, and potatoes, including, but not limited to, prepared pancake, cake, biscuit, pie crust and gingerbread mix.

(10) "Fruits, berries, and fruit juices, canned" includes, but is not limited to, apple sauce, apple cider, berry juices, concentrated fruit juices, citrus fruits and juices, cranberry jelly and sauce, fountain fruits, maraschino cherries, fruit nectars, rhubarb, and bulk apple cider. "Canned" means processed and packed in any container, whether or not hermetically sealed. Excluded are apple butter, fruit butters, jams, jellies, fruit preserves, cocoanut, olives, baby foods, dried fruits, dehydrated fruits, fruit cocktail, pineapple, peaches, pears, and frozen fruits.

(11) "Fruit cocktail, pineapple, peaches, and pears (canned) except juices" shall include fruit salad. Excluded are Cuban pineapple, Cuban pineapple juice, and frozen fruits. "Canned" means processed and packaged in any container, whether or not hermetically sealed.

(12) "Fruits, dried and dehydrated" (packaged or bulk) includes, but is not limited to, fresh dates, stuffed dried fruits, and dried dates and figs. Excluded are fruit confections and candied or glazed fruits, and peels.

(13) "Fruits and vegetables frozen" means all fruits, berries, fruit or berry juices, and mixtures, and vegetables, vegetable juices, and mixtures, including mushrooms, which have been quick-frozen, or cold packed.

NOTE: The 1943 pack of canned fruits and frozen fruits shall be considered different items from the 1942 pack of fruits and you must figure separate ceiling prices for each item of the 1943 pack.

(14) "Gelatin and pudding mixtures" includes, but is not limited to, gelatin, gelatin desserts, tapioca, arrowroot, consumer ice cream mixes, and rennet.

(15) "Jams, jellies, preserves, honey, and peanut butter" includes, but is not limited to, tomato preserves, marmalade, fruit preserves, fruit butters, smooth or crunch-type nut butters, and all extracted honey (including combinations of extracted and comb honey) packaged in containers of a capacity of 15 pounds or less. Excluded are cranberry jelly or sauce.

(16) "Lard, pure" (packaged or bulk) includes, but is not limited to, rendered pork fat. Excluded are lard compounds which are classed as "Shortenings, other".

(17) "Macaroni and spaghetti products" includes, but is not limited to, bows, egg alphabets, macaroni, spaghetti, vermicelli, "sea shells", noodles, macaroni dinners, spaghetti dinners, and frozen macaroni and spaghetti products. Excluded are ravioli, tamales, dry noodle soup mixtures, spaghetti-and-meatballs, chicken-and-noodles, and Chinese-style noodles.

(18) "Mayonnaise and salad dressing" includes, but is not limited to, tartar sauce, relish spreads, other mayonnaise spreads, and french dressing. Excluded are olive oil and meat spreads.

(19) "Meat, canned" includes, but is not limited to, canned or glass chicken and turkey products, chicken-and-noodles, chili con carne, meat spreads, meat gravy, pickled meats, ravioli, spaghetti-and-meatballs, stews, tamales, and tripe. Excluded are mincemeat, and any canned meat which is removed from the can by the retailer and sold sliced in smaller amounts.

(20) "Milk, canned" means evaporated or condensed cow milk, including, but not limited to, filled evaporated milk products. Excluded are fresh milk, cream, powdered milks, and goat milk.

(21) "Oils, cooking and salad" means all vegetable, fruit and leaf plant oils, and cooking fats other than shortening. Excluded are prepared dressings, and pure olive oil.

(22) "Oleomargarine" means any product labelled "oleomargarine."

(23) "Pickles and relishes" (packaged or bulk) includes, but is not limited to chow chow, pickled fruits, pickled onions, pickled peppers, pickled relishes, pickled rind, and pickled vegetables. Excluded are mayonnaise-relish spreads, and tartar sauce.

(24) "Rice" (packaged or bulk) means all rice including wild rice. Excluded are rice flour, rice flakes, and popped rice.

(25) "Shortening, hydrogenated" means all fully hydrogenated shortenings.

(26) "Shortening, other" means shortenings other than fully hydrogenated shortening. Excluded are butter, lard, oleomargarine, and suet.

(27) "Soups, canned" includes all soups, broths and chowder. Excluded are meat stews, "baby" or "junior" soups, and dehydrated soups.

(28) "Soups, dehydrated" means dry mixtures sold for soup-making, including, but not limited to, bouillon concentrates, and dry noodle soup mixtures. Excluded are other macaroni or noodle products, lentils, and dried peas.

(29) "Spices" includes, but is not limited to, bayleaves, caraway seed, dried peppers, dry chili, celery seed, celery salt, celery flakes, chili powder, garlic, garlic salt, dry mustard, onion salt, onion flakes, poultry seasoning, poppy seed, seasoned salt, sesame seed, thyme, and cream of tartar. Excluded are table salt, spice oils, and candied ginger.

(30) "Sugar" means all bulk or packaged cane or beet sugar, including cinnamon sugar.

(31) "Syrups" means all malt, molasses, sorghum, cane, maple, and corn syrups, and imitations or blends. Excluded are chocolate and ice cream sundae syrups, fruit syrups for making beverages, and molasses sold for feed purposes.

(32) "Tea" includes all bulk or packaged tea, tea bags, and matte.

(33) "Vegetables and vegetable juices, canned" includes, but is not limited to, baked beans, sauerkraut, chili sauce, cocktail sauce, canned hominy, mushrooms, mushroom sauce, tomato catsup, tomato paste, tomato puree, pimientos, and Chinese-style foods including soy sauce and brown sauce. "Canned" means processed and packaged in any container, whether or not hermetically sealed. Excluded are vegetable soups, "baby" or "junior" foods, pickles, corn, green and wax beans, peas, tomatoes, tomato juice and frozen vegetables.

(34) "Corn, green and wax beans, peas, tomatoes, and tomato juice (canned)" Excluded are frozen vegetables. "Canned" means processed and packaged in any container whether or not hermetically sealed.

NOTE: The 1943 pack of canned vegetables and frozen vegetables shall be considered different items from the 1942 pack of vegetables and you must figure separate ceiling prices for each item of the 1943 pack.

(35) "Vegetables, dried and dehydrated" (packaged or bulk) includes, but is not limited to, dried beans, blackeye peas, dried mushrooms, dried peas, and lentils. Excluded are dry soup mixes, hominy, garlic, celery flakes, onion flakes, dried chili, and dried peppers.

(36) "Vinegar" (bottled or bulk) includes, but is not limited to, pure cider vinegar, distilled vinegar, malt vinegar, wine vinegar, and tarragon vinegar.

(37) "Miscellaneous foods" shall include all other food items or pet foods except those specifically excluded in paragraph (c) of this section. Among the items included under this heading are the following:

Baking powder
Baking soda
Barley (pearl)
Bird seed and gravel

Caviar
Cocoanut, shredded, desiccated, or moist
Corn starch
Egg nog, bottled
Extracts
Flavorings
Food colorings
Fruit pectins
Fruit syrups for making beverages
Goat milk, canned
Ice cream sundae syrups (except chocolate)
Meat flavorings
Meat sauces, except catsup, cocktail sauce, and chili sauce
Mincemeat
Mustard, prepared
Olives
Olive oil, (pure)
Pie filling
Popcorn (whether or not popped)
Potatoes, Julienne
Potatoes, shoestring
Pudding, date
Pudding, fig
Pudding, plum
Salt and ice cream salt (except onion, celery, or garlic salt)
Spice oils
Tom and Jerry batter, bottled
Yeast.

(c) *Commodities not included in this regulation.* Excluded from this regulation are:

Baked beans, prepared by the retailer.
Baked goods, fresh (except cookies, crackers, toast and crumbs).
Beer.
Bread.
Buttermilk, fresh.
Candied ginger.
Candy.
Corn sugar.
Cream.
Dry baby cereals.
Feed, animal or poultry (other than pet food).
Fresh fruits and vegetables (except as included in Table B).
Fruit cake.
Fruit powders for making beverages.
Glaced or candied fruits and peels.
Ice cream, sherbets, and frozen confections.
Liquors.
Maple sugar.
Meat and fish (except "Fish, processed", "Frozen fish and seafood", and "Meat, canned").
Milk, fresh.
Milk, powdered.
Mineral oil.
Nuts.
Peanuts.
Potato chips.
Salads and relishes prepared by the retailer.
Soft drinks.
Tamales, bulk.
Tortillas.
Vitamin concentrates.
Wheat germ.
Wine.
Canned Cuban pineapple.
Canned Cuban pineapple juice.

SEC. 28. *Table of mark-ups for "perishables" (Table B)—(a) Table B: Mark-ups over "net cost" allowed to Group 1 and Group 2 retailers for perishables covered by this regulation by commodities.*

TABLE B—MARK-UPS OVER "NET COST" ALLOWED TO GROUP 1 AND GROUP 2 RETAILERS FOR PERISHABLES COVERED BY THIS REGULATION BY COMMODITIES

Food commodities	Allowed mark-ups over "net cost"		"Selling Unit" in which ceiling price must be calculated
	Independent retailers with annual volumes		
	Group 1— under \$50,000	Group 2— \$50,000 but less than \$250,000	
(1) Dairy products:	Percent	Percent	
Butter.....	10	10	1 pound.
Cheese.....	27	27	1 pound or 1 pkg.
Eggs, shell.....	17	15	1 dozen.
(2) Fresh fruits and vegetables:			
Bananas, bought on the stem.....	43	43	1 pound.
Bananas, bought in hands.....	34	34	1 pound.
Citrus fruits.....	39	39	1 dozen or 5 pounds (grapefruit—1, grape- fruit or 1 lb.
Beans, green and wax.....	40	40	1 pound.
Cabbage.....	40	40	1 pound.
Carrots.....	40	40	1 bunch or 1 pound.
Lettuce.....	40	40	1 head or 1 pound.
Onions, dry.....	40	40	3 pounds.
Peas, green.....	40	40	1 pound.
Potatoes, white.....	33	30	5 pounds.
Spinach.....	40	40	1 pound or 1 pkg.
Tomatoes.....	40	40	1 pound or 1 pkg.
(3) Poultry:			
Poultry sold as purchased.....	21	21	1 pound.
Bought live and sold live, bought dressed and sold dressed, bought drawn and sold drawn, bought quick-frozen and sold quick-frozen, bought Kosher-killed and sold Kosher-killed, bought Kosher dressed and plucked and sold Kosher dressed and plucked, bought split and sold split, bought cut-up and sold cut-up (boxed and other pack).			
Poultry bought live and sold dressed weight basis (multiply live cost per pound by applicable figure in table. This establishes selling price per pound, dressed weight.)	28	28	1 pound.
(No additional mark-ups are allowed for drawing or cutting-up.) When poultry is bought live, dressed or drawn and is sold split or cut-up, the total price received through the sale of the cut-up parts of any bird shall not exceed the amount which could be received through the sale of the whole bird on a live weight basis if bought live, or on a dressed weight basis if bought dressed, or on a drawn basis if bought drawn. When poultry is bought live or dressed and sold drawn, ceiling price must be determined on a dressed weight basis.			
(4) Fish:			
Frozen fish and seafood.....	28	28	1 pound.

(b) *Commodity definitions.* These definitions apply to both domestic and imported items.

(1) *Dairy products.* "Butter" (packaged or bulk) means only butter from milk, including but not limited to, processed, salted, unsalted, whipped, and honey butter. Excluded are peanut, nut or fruit butters.

"Cheese" shall include all bulk or packaged cheese and products composed of more than fifty per cent cheese.

"Eggs, shell" means chicken eggs sold for human consumption. Ceiling prices shall be figured for each grade and size or weight class of eggs, and the grade and size or weight class shall be posted separately with the selling price. Eggs shall be sold only in the retail grades and sizes or weight classes specified in Maximum Price Regulation No. 333.¹²

(2) *Fresh fruits and vegetables.* "Fresh fruits and vegetables" means all the fresh fruits and vegetables listed, packed or in bulk, which have not been frozen, dried, canned, or otherwise processed.

essed. Wrapping, dipping, washing, or crating, shall not be considered processing.

"Bananas". Bananas, from different countries of origin such as, but not limited to, Costa Rica, Honduras, Guatemala, and Mexico, shall be considered different "kinds" of bananas, and must be priced separately. "Bananas, bought in hands", means those which have been sold after being cut away from the stem.

"Citrus fruit" means all fresh citrus fruits including, but not limited to, oranges, lemons, limes, grapefruit and tangerines. Separate ceiling prices shall be figured for each variety, each size, and for fruit from different areas. Varieties shall be oranges, lemons, limes, temple oranges, tangerines, (including tangelos), white seeded grapefruit, pink seeded grapefruit, white seedless grapefruit, pink seedless grapefruit, and ruby red grapefruit. Different areas are California, Arizona, Texas, Indian River Citrus Area of Florida, and the rest of the State of Florida.

"Beans, green and wax" shall not include limas and English, Fava, and Italian broad beans. Green beans and wax

beans shall be considered separate items and priced separately.

"Cabbage" means all solid headed cabbage, including Red and Savoy. Excluded are Chinese cabbage, collards, cauliflower, and brussels sprouts. Red cabbage shall be considered as a separate item and priced separately.

"Carrots". Bunched carrots, and topped or clipped carrots, shall be considered separate items and priced separately. California and similar quality bunched carrots shall also be considered a separate item.

"Lettuce" means all head or leaf lettuce, including, but not limited to Iceberg, Big Boston and Romaine. Excluded are escarole, chicory, and endive. Head lettuce and leaf lettuce shall be considered separate items and priced separately. California and similar quality Iceberg shall also be considered a separate item.

"Onions, dry" means all dry onions used for human consumption. Each grade and variety shall be considered separate items and priced separately.

"Peas, green" shall not include Chinese peas. All green peas shall be considered one item.

"Potatoes, white" means all white potatoes used for human consumption or for seed. Seed potatoes which are purchased as such shall not be sold except as seed potatoes for planting, and must be clearly tagged or labelled as seed potatoes for planting. Each grade and variety shall be considered a separate item and priced separately.

"Spinach" means all flat and curly leaf spinach, excluding New Zealand, or other greens. Separate items shall be "washed and packaged" spinach, and all other spinach, and must be priced separately.

"Tomatoes". Each kind and variety shall be considered a separate item and priced separately.

(3) *Poultry.* "Poultry" means all chickens, ducks, geese, and turkeys, in any form, excluding "started" poultry sold for breeding purposes, canned poultry, and cooked or smoked poultry. "Dressed Poultry" means poultry which has been killed, bled, and plucked. "Kosher-killed Poultry" means poultry which: (1) has been killed and bled in accordance with the requirements of the Hebraic dietary laws; and (2) is identified as kosher-killed by a stamp or tag on each bird.

(4) *Frozen fish and seafood.* "Frozen fish and seafood" means any fish or seafood which has been artificially frozen or frozen by exposure to the elements for preservation.

SEC. 29. Table of ceiling prices based on any given "net cost" and mark-up. (Table C)—(a) Table C: Retail ceiling prices obtained by applying any given mark-up to any given net cost.

¹² 8 F.R. 2488, 3002, 3070, 3735, 5342, 5839, 6182, 6476, 6626, 7457.

TABLE C.—RETAIL CEILING PRICES OBTAINED BY APPLYING ANY GIVEN MARK-UP TO ANY GIVEN NET COST—Continued.

ITEMS WITH A "NET COST" OF FROM 18½¢ TO 26¢ PER UNIT

Net cost (per unit).....	18½¢	19¢	19½¢	20¢	20½¢	21¢	21½¢	22¢	22½¢	23	23½¢	24¢	24½¢	25¢	25½¢	26¢
Mark-up (percent):	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents
6½.....	20	20	21	21	22	22	23	23	24	24	25	25	26	26	27	28
7.....	20	20	21	21	22	22	23	23	24	24	25	25	26	26	27	28
8.....	20	21	21	22	22	23	23	24	24	25	25	26	26	27	28	29
9.....	20	21	21	22	22	23	23	24	24	25	25	26	26	27	28	29
10.....	20	21	21	22	22	23	23	24	24	25	25	26	26	27	28	29
11.....	21	21	22	22	23	23	24	24	25	25	26	26	27	27	28	29
12.....	21	21	22	22	23	23	24	24	25	25	26	26	27	27	28	29
13.....	21	21	22	23	23	24	24	25	25	26	26	27	27	28	29	30
14.....	21	22	22	23	23	24	24	25	25	26	26	27	27	28	29	30
15.....	21	22	22	23	24	24	25	25	26	26	27	27	28	28	29	30
16.....	21	22	23	23	24	24	25	25	26	26	27	27	28	28	29	30
17.....	22	22	23	23	24	24	25	25	26	26	27	27	28	29	29	30
18.....	22	22	23	24	24	25	25	26	26	27	27	28	28	29	30	31
19.....	22	23	23	24	24	25	25	26	26	27	27	28	29	29	30	31
20.....	22	23	23	24	24	25	25	26	26	27	27	28	29	29	30	31
21.....	22	23	24	24	25	25	26	26	27	27	28	28	29	30	31	32
22.....	23	23	24	24	25	25	26	26	27	27	28	29	29	30	31	32
23.....	23	23	24	25	25	26	26	27	27	28	28	29	30	30	31	32
24.....	23	24	24	25	25	26	26	27	27	28	29	29	30	31	31	32
25.....	23	24	24	25	26	26	27	27	28	28	29	29	30	31	31	32
26.....	23	24	25	25	26	26	27	27	28	28	29	30	30	31	32	33
27.....	23	24	25	25	26	27	27	28	28	29	29	30	30	31	32	33
28.....	24	24	25	26	26	27	27	28	28	29	29	30	31	31	32	33
29.....	24	25	25	26	26	27	27	28	28	29	30	30	31	31	32	33
30.....	24	25	25	26	26	27	27	28	28	29	30	31	31	32	33	34
31.....	24	25	26	26	27	27	28	28	29	29	30	31	31	32	33	34
32.....	24	25	26	26	27	27	28	28	29	30	30	31	31	32	33	34
33.....	25	25	26	27	27	28	28	29	29	30	31	31	32	32	33	34
34.....	25	25	26	27	27	28	28	29	29	30	31	31	32	32	33	34
35.....	25	26	26	27	27	28	28	29	30	30	31	31	32	32	33	34
36.....	25	26	27	27	28	28	29	29	30	31	31	32	32	33	34	35
37.....	25	26	27	27	28	29	29	30	30	31	32	32	33	34	34	35
38.....	26	26	27	28	28	29	30	30	31	31	32	32	33	34	35	36
39.....	26	26	27	28	28	29	30	31	31	32	32	33	34	34	35	36
40.....	26	27	27	28	29	29	30	31	31	32	32	33	34	34	35	36
41.....	26	27	27	28	29	30	30	31	31	32	32	33	34	35	35	36
42.....	26	27	28	28	29	30	31	31	32	32	33	34	34	35	36	37
43.....	26	27	28	29	29	30	31	31	32	32	33	34	34	35	36	37
44.....	27	27	28	29	30	30	31	31	32	32	33	34	35	35	36	37
45.....	27	28	28	29	30	30	31	31	32	32	33	34	35	35	36	37
46.....	27	28	28	29	30	31	31	32	32	33	34	34	35	36	37	38
47.....	27	28	29	29	30	31	31	32	32	33	34	35	35	36	37	38
48.....	27	28	29	30	30	31	32	32	33	33	34	35	36	36	37	38
49.....	28	28	29	30	31	31	32	32	33	34	34	35	36	37	37	38
50.....	28	29	29	30	31	31	32	32	33	34	35	35	36	37	38	39

ITEMS WITH A "NET COST" OF FROM 26½¢ TO 34¢ PER UNIT

Net cost (per unit).....	26½¢	27¢	27½¢	28¢	28½¢	29¢	29½¢	30¢	30½¢	31¢	31½¢	32¢	32½¢	33¢	33½¢	34¢
Mark-up (percent):	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents
6.....	28	29	29	30	30	31	31	32	32	33	33	34	34	35	35	36
7.....	28	29	29	30	30	31	31	32	32	33	33	34	34	35	35	36
8.....	29	29	30	30	31	31	32	32	33	33	34	34	35	35	36	37
9.....	29	29	30	31	31	32	32	33	33	34	34	35	35	36	37	37
10.....	29	30	30	31	31	32	32	33	34	34	35	35	36	36	37	38
11.....	29	30	31	31	32	32	33	33	34	34	35	35	36	37	37	38
12.....	30	30	31	31	32	32	33	34	34	35	35	36	36	37	38	38
13.....	30	31	31	32	32	33	33	34	34	35	35	36	36	37	38	38
14.....	30	31	31	32	32	33	33	34	34	35	35	36	36	37	38	39
15.....	30	31	32	32	33	33	34	34	35	35	36	36	37	37	38	39
16.....	31	31	32	32	33	34	34	35	35	36	36	37	37	38	39	39
17.....	31	32	32	33	33	34	34	35	35	36	36	37	37	38	39	40
18.....	31	32	32	33	34	34	35	35	36	36	37	37	38	38	39	40
19.....	32	32	33	33	34	35	35	36	36	37	37	38	38	39	39	40
20.....	32	32	33	34	34	35	35	36	36	37	37	38	38	39	40	41
21.....	32	33	33	34	34	35	35	36	36	37	37	38	38	39	40	41
22.....	32	33	34	34	35	35	36	36	37	37	38	38	39	40	40	41
23.....	33	33	34	34	35	35	36	36	37	37	38	38	39	40	41	42
24.....	33	33	34	35	35	36	36	37	37	38	38	39	40	40	41	42
25.....	33	34	34	35	35	36	36	37	37	38	38	39	40	41	41	42
26.....	33	34	35	35	36	36	37	37	38	38	39	40	40	41	42	43
27.....	34	34	35	36	36	37	37	38	38	39	39	40	41	41	42	43
28.....	34	35	35	36	36	37	37	38	38	39	40	40	41	41	42	43
29.....	34	35	35	36	36	37	37	38	38	39	40	41	41	42	43	44
30.....	34	35	36	36	37	37	38	38	39	40	40	41	41	42	43	44
31.....	35	35	36	36	37	37	38	38	39	40	41	41	42	42	43	44
32.....	35	36	36	37	37	38	38	39	40	40	41	41	42	42	43	44
33.....	35	36	37	37	38	38	39	39	40	41	41	42	42	43	44	45
34.....	36	36	37	37	38	38	39	40	40	41	41	42	42	43	44	45
35.....	36	36	37	38	38	39	39	40	41	41	42	42	43	43	44	45
36.....	36	37	37	38	38	39	40	40	41	41	42	42	43	44	44	45
37.....	36	37	38	38	39	39	40	40	41	41	42	42	43	44	45	46
38.....	37	37	38	39	39	40	40	41	41	42	42	43	43	44	45	46
39.....	37	38	38	39	40	40	41	41	42	42	43	43	44	44	45	46
40.....	37	38	39	39	40	41	41	42	42	43	43	44	44	45	46	47
41.....	37	38	39	40	40	41	41	42	42	43	44	44	45	45	46	47
42.....	38	38	39	40	41	41	42	42	43	43	44	44	45	45	46	47
43.....	38	39	39	40	41	41	42	42	43	43	44	44	45	45	46	47
44.....	38	39	40	40	41	41	42	42	43	43	44	44	45	45	46	47
45.....	38	39	40	41	41	42	42	43	43	44	44	45	45	46	46	47
46.....	39	39	40	41	41	42	42	43	43	44	44	45	45	46	46	47
47.....	39	40	40	41	41	42	42	43	43	44	44	45	45	46	46	47
48.....	39	40	41	41	42	42	43	43	44	44	45	45	46	46	47	48
49.....	39	40	41	41	42	42	43	43	44	44	45	45	46	46	47	48
50.....	40	41	41	42	42	43	43	44	44	45	45	46	46	47	47	48

TABLE C.—RETAIL CEILING PRICES OBTAINED BY APPLYING ANY GIVEN MARK-UP TO ANY GIVEN NET COST—Continued

ITEMS WITH A "NET COST" OF FROM 34½¢ TO 42¢ PER UNIT

Net cost (per unit).....	34½¢	35¢	35½¢	36¢	36½¢	37¢	37½¢	38¢	38½¢	39¢	39½¢	40¢	40½¢	41¢	41½¢	42¢
Markup (percent):	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents
6.....	37	37	38	38	39	39	40	40	41	41	42	42	43	43	44	45
7.....	37	37	38	39	39	40	40	41	41	42	42	43	43	44	44	45
8.....	37	38	38	39	39	40	41	41	42	42	43	43	44	44	45	46
9.....	38	38	39	39	40	40	41	41	42	43	43	44	44	45	46	47
10.....	38	39	39	40	40	41	41	42	42	43	43	44	45	45	46	47
11.....	38	39	39	40	41	41	42	42	43	43	44	44	45	46	46	47
12.....	39	39	40	40	41	41	42	43	43	44	44	45	45	46	47	48
13.....	39	40	40	41	41	42	42	43	44	44	45	45	46	46	47	48
14.....	39	40	40	41	42	42	43	43	44	44	45	46	46	47	47	48
15.....	40	40	41	41	42	43	43	44	44	45	45	46	47	47	48	49
16.....	40	41	41	42	42	43	44	44	45	45	46	46	47	48	48	49
17.....	40	41	42	42	43	43	44	44	45	46	46	47	47	48	49	50
18.....	41	41	42	42	43	44	44	45	45	46	47	47	48	48	49	50
19.....	41	42	42	43	43	44	45	45	46	46	47	48	48	49	50	51
20.....	41	42	43	43	44	44	45	46	46	47	47	48	49	49	50	51
21.....	42	42	43	44	44	45	45	46	47	47	48	48	49	50	50	51
22.....	42	43	43	44	45	45	46	46	47	48	48	49	49	50	51	52
23.....	42	43	44	44	45	46	46	47	47	48	49	49	50	50	51	52
24.....	43	43	44	45	45	46	47	47	48	48	49	50	50	51	51	52
25.....	43	44	44	45	46	46	47	48	48	49	49	50	51	51	52	53
26.....	43	44	45	45	46	47	47	48	49	49	50	50	51	52	52	53
27.....	44	44	45	46	46	47	48	48	49	50	50	51	51	52	53	54
28.....	44	45	45	46	47	47	48	49	49	50	51	51	52	52	53	54
29.....	45	45	46	46	47	48	48	49	50	50	51	52	52	53	54	55
30.....	45	46	46	47	47	48	49	49	50	51	51	52	53	53	54	55
31.....	45	46	47	47	48	48	49	50	50	51	52	52	53	54	54	55
32.....	46	46	47	48	48	49	50	50	51	51	52	53	53	54	55	56
33.....	46	47	47	48	49	49	50	51	51	52	53	53	54	55	55	56
34.....	46	47	48	48	49	50	50	51	52	52	53	54	54	55	56	57
35.....	47	47	48	49	49	50	51	51	52	53	53	54	55	55	56	57
36.....	47	48	48	49	50	50	51	52	52	53	54	54	55	56	56	57
37.....	47	48	49	49	50	51	51	52	53	53	54	55	55	56	57	58
38.....	48	48	49	50	50	51	52	52	53	54	54	55	56	56	57	58
39.....	48	49	49	50	51	51	52	53	53	54	55	55	56	57	58	59
40.....	48	49	50	50	51	52	52	53	54	54	55	56	56	57	58	59
41.....	49	49	50	51	51	52	53	53	54	55	55	56	57	58	59	60
42.....	49	50	50	51	52	52	53	54	54	55	56	56	57	58	59	60
43.....	49	50	51	51	52	53	53	54	55	55	56	57	57	58	59	60
44.....	50	50	51	52	52	53	54	54	55	56	56	57	58	58	59	60
45.....	50	51	51	52	53	53	54	55	55	56	57	57	58	59	60	61
46.....	50	51	52	52	53	54	54	55	56	56	57	58	58	59	60	61
47.....	51	51	52	53	53	54	55	55	56	57	57	58	59	60	61	62
48.....	51	52	52	53	54	54	55	56	56	57	58	58	59	60	61	62
49.....	51	52	53	53	54	55	55	56	57	57	58	59	60	60	61	62
50.....	52	52	53	54	55	55	56	57	57	58	59	60	61	62	62	63

ITEMS WITH A "NET COST" OF FROM 42½¢ TO 50¢ PER UNIT

Net cost (per unit).....	42½¢	43¢	43½¢	44¢	44½¢	45¢	45½¢	46¢	46½¢	47¢	47½¢	48¢	48½¢	49¢	49½¢	50¢
Markup (percent):	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents
6.....	45	46	46	47	47	48	48	49	49	50	50	51	51	52	52	53
7.....	45	46	47	47	48	48	49	49	50	50	51	51	52	52	53	54
8.....	46	46	47	48	48	49	49	50	50	51	51	52	52	53	53	54
9.....	46	47	47	48	49	49	50	50	51	51	52	52	53	53	54	55
10.....	47	47	48	48	49	50	50	51	51	52	52	53	53	54	54	55
11.....	47	48	48	49	49	50	51	51	52	52	53	53	54	54	55	56
12.....	48	48	49	49	50	50	51	51	52	52	53	53	54	54	55	56
13.....	48	49	49	50	50	51	51	52	52	53	53	54	54	55	55	56
14.....	48	49	50	50	51	51	52	52	53	53	54	54	55	55	56	57
15.....	49	49	50	51	51	52	52	53	53	54	54	55	55	56	56	57
16.....	49	50	50	51	52	52	53	53	54	54	55	55	56	56	57	58
17.....	50	50	51	51	52	53	53	54	54	55	55	56	56	57	57	58
18.....	50	51	52	52	53	53	54	54	55	55	56	56	57	57	58	59
19.....	51	51	52	53	53	54	54	55	55	56	56	57	57	58	59	60
20.....	51	52	52	53	54	54	55	55	56	56	57	57	58	59	60	61
21.....	51	52	53	53	54	54	55	55	56	56	57	57	58	59	60	61
22.....	52	52	53	54	54	55	55	56	56	57	57	58	58	59	60	61
23.....	52	53	54	54	55	55	56	56	57	57	58	58	59	60	61	62
24.....	53	53	54	55	55	56	56	57	57	58	58	59	60	60	61	62
25.....	53	54	54	55	56	56	57	57	58	58	59	59	60	61	61	62
26.....	54	54	55	55	56	57	57	58	58	59	59	60	60	61	62	63
27.....	54	55	55	56	56	57	57	58	58	59	60	60	61	61	62	63
28.....	54	55	56	56	57	57	58	58	59	60	60	61	61	62	62	63
29.....	55	55	56	57	57	58	58	59	59	60	61	61	62	62	63	64
30.....	55	56	56	57	58	58	59	59	60	60	61	61	62	63	63	64
31.....	56	56	57	58	58	59	59	60	60	61	61	62	62	63	64	65
32.....	56	57	57	58	59	59	60	60	61	61	62	62	63	63	64	65
33.....	57	57	58	58	59	60	60	61	61	62	62	63	63	64	64	65
34.....	57	58	58	59	60	60	61	61	62	62	63	63	64	64	65	66
35.....	57	58	59	59	60	61	61	62	62	63	63	64	64	65	65	66
36.....	58	58	59	60	60	61	61	62	63	63	64	64	65	65	66	67
37.....	58	59	60	60	61	61	62	62	63	64	64	65	65	66	66	67
38.....	59	59	60	61	61	62	62	63	63	64	65	65	66	66	67	68
39.....	59	60	60	61	62	62	63	63	64	64	65	65	66	67	67	68
40.....	60	60	61	61	62	62	63	64	64	65	65	66	66	67	68	69
41.....	60	61	61	62	62	63	63	64	64	65	65	66	66	67	68	69
42.....	60	61	62	62	63	63	64	64	65	65	66	66	67	67	68	69
43.....	61	61	62	62	63	64	64	65	65	66	66	67	67	68	69	70
44.....	61	62	62	63	63	64	64	65	65	66	66	67	67	68	69	70
45.....	62	62	63	63	64	64	65	65	66	66	67	67	68	69	70	71
46.....	62	63	63	64	64	65	65	66	66	67	67	68	68	69	70	71
47.....	62	63	64	64	65	65	66	66	67	67	68	68	69	70	71	72
48.....	63	63	64	65	65	66	66	67	67	68	68	69	70	70	71	72
49.....	63	64	64	65	65	66	66	67	67	68	69	69	70	71	71	72
50.....	64	64	65	65	66	66	67	67	68	68	69	70	70	71	72	73

(b) Instructions for use of Table A, Table B, and Table C.

Tables A and B contain the percentage mark-ups for all commodities in this regulation. Table C is included to assist you in determining ceiling prices without burdensome calculations.

Table A lists by commodity groups the "dry groceries" covered by this regulation and the percentage mark-ups over "net cost" to be used by Group 1 and Group 2 retailers in figuring their ceiling prices. Table B gives the same information for "perishables". However, in addition, Table B also lists the selling units, on the basis of which retailers must figure their net costs and ceiling prices for "perishables". For a detailed list of the items included in each commodity group, see "Commodity definitions of dry groceries" printed immediately after Table A, and "Commodity definitions of perishables" printed immediately after Table B. After you have determined your "net cost" for an item in accordance with the method set up in this regulation, find your proper mark-up in the commodity group which includes the item you are pricing. Commodity groups are listed at the left of Table A and Table B. Directly opposite each commodity group you will find the percentage mark-up for your group of retailer. To get your ceiling price for an item, turn next to Table C which shows the ceiling price for all items with per unit net costs ranging from $\frac{1}{2}$ ¢ to 50¢. Percentage mark-ups over net cost are listed in the column at the extreme left of Table C, and "net cost per unit" across the top of the table. "Net cost per unit" means, in the case of dry groceries, the "net cost" of a single unit (one can, one jar, etc.). For perishables it means the "net cost" of the selling unit listed in the last column of Table B.

To determine your ceiling price from Table C, find your net cost at the top of the Table. Go down that column until you come to the figure (in that column) on the same line as your mark-up. The figure at that point is your ceiling price for the item.

If your net cost per unit is more than 50¢, you cannot use Table C to get your ceiling price. In those cases, you must (1) multiply your net cost by your percentage mark-up, (2) add the result to your net cost, and (3) round the sum to the nearest whole cent. This figure will be your ceiling price. For perishables, your net cost must be in terms of the selling unit specified in Table B.

Examples of how to use the tables in figuring your ceiling prices for both dry groceries and perishables are as follows:

Example (1). A Group 1 retailer wishes to figure a new ceiling price for "xx" Brand, No. 2 can, golden bantam cream style corn, 1942 pack. Section 3 requires a Group 1 or 2 retailer to keep his present ceiling price for a "dry grocery" item until he puts into effect a new ceiling price for the item based on the first delivery of the item to him after August 5, 1943. This new ceiling price must be put into effect not later than 5 days after receiving such delivery. In figuring this new ceiling price, his "net cost" must be based on a purchase of a customary quantity from

a customary type of supplier delivered to his "usual receiving point" by a customary means of delivery. Therefore, if on August 7, 1943, a Group 1 retailer receives at his usual receiving point 5 cases of "xx" Brand, No. 2 can, golden bantam cream style corn, 1942 pack, which he has purchased from a wholesaler (his customary type of supplier), at a delivered cost of \$2.37 a case (24 cans) he must under Sections 3 and 4 figure and put into effect a new ceiling price for the item by August 12, 1943. This is the first delivery of a customary quantity of the item he has received since August 5, 1943 (from his customary type of supplier delivered to his usual receiving point by a customary means of delivery). He must first figure, to the nearest half-cent, his "net cost" on a single unit basis, (Sec. 4 (b) (2)), that is, for a single can. He therefore divides the cost for the case, \$2.37, by the number of single units in the case, 24, and gets a result of \$0.0987, before rounding. Rounding to the nearest half-cent, this becomes \$0.10. (If the figure had been \$0.0967 before rounding, he would have rounded to \$0.095).

He then turns to Table A to find the mark-up to be applied to his net cost. Going down the column at the left of Table A he will find a listing of the commodity group which includes the item he is pricing. For canned corn, this group is "Corn, green and wax beans, peas, tomatoes, and tomato juice, canned". Going across the page on that line, he will find his mark-up for the item in the column for Group 1 retailers. In this case his mark-up is 25%. Having his mark-up and net cost, Table C will give him his ceiling price without further computations. Checking across the top of Table C, he will find a column headed by his net cost, \$0.10. Going down this \$0.10 column until he comes to the figure on the same line as the 25% mark-up listed in the column at the extreme left of Table C, he will find his ceiling price for the item to be 13¢ per can.

Example (2). A Group 1 retailer wishes to figure a ceiling price for round white potatoes to use during the period August 19, 1943, (Thursday) to August 26, 1943, (Wednesday) inclusive. He must first find the net cost of his selling unit based on his largest purchase during the seven days preceding Thursday, August 19. During the preceding week he made a purchase of 3 bags of 100 pounds each of white round U. S. No. 1 potatoes at a delivered cost of \$4.12 per bag, and another purchase of the same item of 1 bag at a delivered cost of \$4.33 per bag. His largest purchase, therefore, was the purchase of the 3 bags. He must figure his net cost on the basis of the selling unit listed in Table B, which for potatoes is 5 pounds. He divides his net cost per 100 pound bag in his largest purchase, \$4.12, by 100 to get a result of \$0.0412, which would be his net cost per pound. Multiplying this by 5 he gets, before rounding, a figure of \$0.2060, his cost for 5 pounds. Since net cost is to be figured to the nearest half-cent, he would then round this figure to \$0.205. Having his net cost and his mark-up (obtained from Table B) he finds his ceiling price in Table C the same way as he did in example (1) above. Going to Table C, he will find that 27¢ is the ceiling price for an item with a net cost of \$0.205 and a mark-up of 33%.

Effective Date

This regulation shall become effective on the 5th day of August 1943.

NOTE: The record-keeping and reporting requirements of this regulation have been

approved by the Bureau of the Budget in accordance with Federal Reports Act of 1942.

Issued this 8th day of July 1943.

PRENTISS M. BROWN,
Administrator.

Approved as to action contained herein with respect to agricultural commodities.

MARVIN JONES,
War Food Administrator.

[F. R. Doc. 43-10999; Filed, July 8, 1943; 11:46 a. m.]

PART 1382—HARDWOOD LUMBER

[MPR 155, Amdt. 7]

CENTRAL HARDWOOD LUMBER

A statement of the considerations involved in the issuance of this Amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.*

Maximum Price Regulation No. 155 is amended in the following respects:

1. In § 1382.58 (a), the first sentence in subparagraph (3) and the first sentence in subparagraph (4) are amended to read as set forth below:

(3) "North Central hardwood lumber" means lumber;

(i) Produced from the botanical species of yellow poplar (*Liriodendron tulipifera*), beech (*Fagus americana*), soft maple (*Acer rubrum* and *Acer saccharinum*), hard maple (*Acer saccharum*), butternut (*Juglans cinerea*), tough white ash (*Fraxinus americana*), chestnut (*Castanea dentata*), and the botanical species included in the genera of red and white oak (*Quercus*), hackberry (*Celtis*), hickory (*Hicoria*), basswood (*Tilia*), buckeye (*Aesculus*), and all other hardwood species; and

(ii) Processed into lumber at mills located within the North Central hardwoods area.

(4) "South Central hardwood lumber" means lumber;

(i) Produced from the botanical species of sap sweet gum and red sweet gum (*Liquidambar styraciflua*), tupelo (*Nyssa aquatica*), black gum (*Nyssa sylvatica*), yellow poplar (*Liriodendron tulipifera*), beech (*Fagus americana*), sycamore (*Platanus occidentalis*), tough white ash (*Fraxinus americana*), soft maple (*Acer rubrum* and *Acer saccharinum*), hard maple (*Acer saccharum*), butternut (*Juglans cinerea*), and the botanical species included in the genera of red oak and white oak (*Quercus*), elm (*Ulmus*), cottonwood (*Populus*), hackberry (*Celtis*), hickory (*Hicoria*), basswood (*Tilia*), ash (*Fraxinus*),

*Copies may be obtained from the Office of Price Administration.

¹ 7 F.R. 4108, 4231, 7202, 7780, 8385, 8948, 8 F.R. 3056, 3848, 5479.

buckeye (*Aesculus*), and all other hardwood species; and

(ii) Processed into lumber at mills located within the South Central hardwoods area.

2. Section 1382.58 (b) is amended to read as follows:

(b) Unless otherwise specified, grade terms used herein have the meaning set forth in the "Rules for the Measurement and Inspection of Hardwood Lumber" issued by the National Hardwood Lumber Association, effective January 1, 1943.

3. Section 1382.61 (b) (20) and (21) are added to read as follows:

(20) WHITE OAK OR RED OAK—STRUCTURAL STOCK OR SOUND SQUARE EDGE

Size (inches)	Lengths (feet)						
	10 to 16	18	20	22	24	26	28
2 x 6	\$43	\$46	\$50	\$54	\$59	\$65	\$73
2 x 8	43	46	50	54	59	65	73
2 x 10	45	48	52	56	61	67	75
2 x 12	49	52	56	60	65	71	79
2 x 14	53	56	60	64	69	75	83
2 x 16	58	61	65	69	74	80	88
3 x 6	43	46	50	54	59	65	73
3 x 8	43	46	50	54	59	65	73
3 x 10	45	48	52	56	61	67	75
3 x 12	49	52	56	60	65	71	79
3 x 14	53	56	60	64	69	75	83
3 x 16	58	61	65	69	74	80	88
4 x 6	43	46	50	54	59	65	73
4 x 8	43	46	50	54	59	65	73
4 x 10	45	48	52	56	61	67	75
4 x 12	49	52	56	60	65	71	79
4 x 14	53	56	60	64	69	75	83
4 x 16	58	61	65	69	74	80	88
6 x 6	43	46	50	54	59	65	73
6 x 8	45	48	52	56	61	67	75
6 x 10	47	50	54	58	63	69	77
6 x 12	49	52	56	60	65	71	79
6 x 14	53	56	60	64	69	75	83
6 x 16	58	61	65	69	74	80	88
8 x 8	45	48	52	56	61	67	75
8 x 10	47	50	54	58	63	69	77
8 x 12	49	52	56	60	65	71	79
8 x 14	53	56	60	64	69	75	83
8 x 16	58	61	65	69	74	80	88
10 x 10	47	50	54	58	63	69	77
10 x 12	49	52	56	60	65	71	79
10 x 14	53	56	60	64	69	75	83
10 x 16	58	61	65	69	74	80	88
10 x 18	63	66	70	74	79	85	93
12 x 12	50	53	57	61	66	72	80
12 x 14	55	58	62	66	71	77	85
12 x 16	60	63	67	71	76	82	90
12 x 18	66	69	73	77	82	88	96
12 x 20	72	75	79	83	88	94	102
14 x 14	56	59	63	67	72	78	86
14 x 16	62	65	69	73	78	84	92
14 x 18	68	71	75	79	84	90	98
14 x 20	75	78	82	86	91	97	105
14 x 22	83	86	90	94	99	105	113
14 x 24	92	95	99	103	108	114	122
14 x 26	102	105	109	113	118	124	132
14 x 28	113	116	120	124	129	135	143
16 x 16	69	72	76	80	85	91	99
16 x 18	76	79	83	87	92	98	106
16 x 20	84	87	91	95	100	106	114
16 x 22	92	95	99	103	108	114	122
16 x 24	101	104	108	112	117	123	131
16 x 26	111	114	118	122	127	133	141
16 x 28	122	125	129	133	138	144	152
18 x 18	83	86	90	94	99	105	113
18 x 20	91	94	98	102	107	113	121
18 x 22	100	103	107	111	116	122	130
18 x 24	110	113	117	121	126	132	140
18 x 26	121	124	128	132	137	143	151
18 x 28	133	136	140	144	149	155	163

NOTES ON WHITE OAK OR RED OAK—STRUCTURAL STOCK OR SOUND SQUARE EDGE

Random Widths; in 2", 3" and 4" thicknesses—\$43.00.

Free of Heart; in 2", 3" and 4" thicknesses—add \$6.00 to maximum price for same thickness, width and length in above schedule.

PRICES FOR SPECIFIC SIZES NOT IN SCHEDULE

The maximum price for material of a length not included in this schedule shall be determined by adding to the maximum price for the next shorter length the proportionate amount of the difference between the maximum price of such next shorter length and the maximum price of the next longer length.

In the case of any item for which the thickness or the width is not included in the schedule, the maximum price shall be the maximum price for the material of the next greater thickness or width.

The maximum prices set forth above supersede the maximum prices for like material authorized for individual sellers under the special pricing provisions of this Regulation.

(21) WHITE OAK OR RED OAK—FREIGHT CAR STOCK, COMMON DIMENSION, MINE CAR LUMBER

Size (inches)	Lengths (feet)						
	10 to 16	18	20	22	24	26	28
2 x 6	\$50	\$55	\$61	\$67	\$74	\$83	\$95
2 x 8	50	55	61	67	74	83	95
2 x 10	53	57	63	69	77	86	98
2 x 12	58	63	69	75	82	91	103
2 x 14	64	68	74	80	88	97	109
2 x 16	70	75	81	87	95	104	116
3 x 6	50	55	61	67	74	83	95
3 x 8	50	55	61	67	74	83	95
3 x 10	53	57	63	69	77	86	98
3 x 12	58	63	69	75	82	91	103
3 x 14	64	68	74	80	88	97	109
3 x 16	70	75	81	87	95	104	116
4 x 6	48	53	59	65	71	78	88
4 x 8	48	53	59	65	71	78	88
4 x 10	50	55	61	67	74	83	95
4 x 12	55	62	67	72	78	85	95
4 x 14	59	67	72	77	83	90	100
4 x 16	65	73	78	83	89	96	106
6 x 6	48	53	59	65	71	78	88
6 x 8	50	55	61	67	74	83	95
6 x 10	53	57	63	69	77	86	98
6 x 12	58	63	69	75	82	91	103
6 x 14	64	68	74	80	88	97	109
6 x 16	70	75	81	87	95	104	116
8 x 8	48	53	59	65	71	78	88
8 x 10	50	55	61	67	74	83	95
8 x 12	55	62	67	72	78	85	95
8 x 14	59	67	72	77	83	90	100
8 x 16	65	73	78	83	89	96	106
10 x 10	53	57	63	69	77	86	98
10 x 12	58	63	69	75	82	91	103
10 x 14	64	68	74	80	88	97	109
10 x 16	70	75	81	87	95	104	116
10 x 18	76	81	87	93	100	108	118
12 x 12	50	53	57	61	66	72	80
12 x 14	55	58	62	66	71	77	85
12 x 16	60	63	67	71	76	82	90
12 x 18	66	69	73	77	82	88	96
12 x 20	72	75	79	83	88	94	102
14 x 14	56	59	63	67	72	78	86
14 x 16	62	65	69	73	78	84	92
14 x 18	68	71	75	79	84	90	98
14 x 20	75	78	82	86	91	97	105
14 x 22	83	86	90	94	99	105	113
14 x 24	92	95	99	103	108	114	122
14 x 26	102	105	109	113	118	124	132
14 x 28	113	116	120	124	129	135	143
16 x 16	69	72	76	80	85	91	99
16 x 18	76	79	83	87	92	98	106
16 x 20	84	87	91	95	100	106	114
16 x 22	92	95	99	103	108	114	122
16 x 24	101	104	108	112	117	123	131
16 x 26	111	114	118	122	127	133	141
16 x 28	122	125	129	133	138	144	152
18 x 18	83	86	90	94	99	105	113
18 x 20	91	94	98	102	107	113	121
18 x 22	100	103	107	111	116	122	130
18 x 24	110	113	117	121	126	132	140
18 x 26	121	124	128	132	137	143	151
18 x 28	133	136	140	144	149	155	163

Notes on White Oak or Red Oak—Freight Car Stock, Common Dimension, Mine Car Lumber

Random Widths; in 2" and 3" thicknesses—\$50.00.

Free of Heart; in 2" and 3" thicknesses—add \$8.00 to maximum price for same thickness, width and length in above schedule.

PRICES FOR SPECIFIC SIZES NOT IN SCHEDULE

The maximum price for material of a length not included in this schedule shall be determined by adding to the maximum price for the next shorter length the proportionate amount of the difference between the maximum price of such next shorter length and the maximum price of the next longer length.

In the case of any item for which the thickness or the width is not included in the schedule, the maximum price shall be the maximum price for the material of the next greater thickness or width.

The maximum prices set forth above supersede the maximum prices for like material authorized for individual sellers under the special pricing provisions of this Regulation.

4. Section 1382.61 (c) is amended to read as follows:

(c) *Deduction for green.* For North Central hardwood lumber shipped in a "green" condition, deduct from the maximum prices for air-dried lumber established in this Appendix "A", 10% of the maximum price for rough, air-dried material in the same specifications. This deduction, however, shall not apply to the prices for material contained in subparagraphs (20) and (21) of paragraph (b) above.

For the purposes of this paragraph, hardwood lumber shall be considered to be "green" unless it has been stacked on the yard for air-drying.

A purchaser may waive any requirement as to moisture content, in which case, if the lumber has been stacked on the yard, the air-dried price shall be applicable, regardless of the moisture content, but if the lumber has not been stacked on the yard for air-drying the "green" price shall be applicable.

5. In § 1382.61 (e), (h), and (j), the words "North Central hardwood lumber", wherever appearing, are amended to read "Central hardwood lumber".

6. Section 1382.62 is revoked and a new § 1382.62 is added to read as follows:

§ 1382.62 *Appendix B: Maximum prices for North Central hardwood lumber in "standard special" grades or items—(a) Standard special widths and lengths.* The f. o. b. mill price for 1,000 feet of North Central hardwood lumber in the species and in the "standard special" widths and lengths listed below shall be as follows:

(1) STANDARD SPECIAL WIDTHS AND LENGTHS—ALL HARDWOOD SPECIES (EXCEPT AS OTHERWISE PROVIDED IN SUBPARAGRAPH 2 BELOW)

Width and/or length	Grade	Maximum additions to maximum prices established in §1382.61 for lumber in corresponding standard grades and same thicknesses
6" or 6' and wider; regular lengths	No. 1 Common and Selects or No. 1 Common; No. 2 Common; No. 3 Common	\$2.00
8' and longer	No. 1 Common and Selects or No. 1 Common; No. 2 Common; No. 3 Common	1.00
10' and longer; or 12' and longer	No. 2 Common; No. 3A Common; No. 3 Common	2.00
All 14' to 16' or all one length 10'-14'	No. 2 Common; No. 3A Common; No. 3 Common	4.00
All 16'	No. 2 Common; No. 3A Common; No. 3 Common	5.00
8' and wider; standard lengths	No. 2 Common; No. 3A Common; No. 3 Common	4.00
10' and wider; standard lengths	No. 2 Common; No. 3A Common; No. 3 Common	5.00
12' and wider; standard lengths	No. 2 Common; No. 3A Common; No. 3 Common	6.00
All 10' to 16' or all 10'	No. 1 Common and better	3.00
All 12' to 16'	No. 1 Common and better	6.00
All 12' and 14'—or all 12'	No. 1 Common and better	8.00
All 14' and 16' or all 14'	No. 1 Common and better	10.00
All 16'	No. 1 Common and better	15.00
All 7' and wider; standard lengths	No. 1 Common and better	4.00
All 8' and wider; standard lengths	No. 1 Common and better	8.00
All 9' and wider; standard lengths	No. 1 Common and better	12.00
All 10' and wider; standard lengths	No. 1 Common and better	16.00
All 11' and wider; standard lengths	No. 1 Common and better	20.00
All 12' and wider; standard lengths	No. 1 Common and better	25.00
For each additional inch over 12' & wider	No. 1 Common and better	5.00
All one width	No. 3 Common and better	(9)
Step Plank	No. 1 Common and better	25.00

Same price as for same width and wider.

(2) STANDARD SPECIAL WIDTHS—BASSWOOD AND POPLAR

Width and/or length	Grade	Maximum additions to maximum prices established in §1382.61 for lumber in corresponding standard grades and same thicknesses
7" and wider; standard lengths	No. 1 Common and better	\$4.00
8" and wider; standard lengths	No. 1 Common and better	5.00
9" and wider; standard lengths	No. 1 Common and better	7.00
10" and wider; standard lengths	No. 1 Common and better	10.00
11" and wider; standard lengths	No. 1 Common and better	11.00
12" and wider; standard lengths	No. 1 Common and better	12.00
13" and wider; standard lengths	No. 1 Common and better	13.00
14" and wider; standard lengths	No. 1 Common and better	14.00
15" and wider; standard lengths	No. 1 Common and better	15.00
16" and wider; standard lengths	No. 1 Common and better	16.00
17" and wider; standard lengths	No. 1 Common and better	17.00
18" and wider; standard lengths	No. 1 Common and better	18.00
19" and wider; standard lengths	No. 1 Common and better	20.00
20" and wider; standard lengths	No. 1 Common and better	20.00
For each additional inch over 20" & wider	No. 1 Common and better	2.00

(b) *Additions, adjustments, and restrictions.* The additions, adjustments, and restrictions provided in paragraphs (c), (d), (e), (f), (g), (h), (i), and (j) of § 1382.61, Appendix A, shall apply to the prices established in this Appendix B.

(c) *Effect on special prices.* The maximum prices contained in this Appendix B supersede the maximum prices for like material authorized for individual sellers under the special pricing provisions of this regulation.

7. Section 1382.63 is revoked and a new § 1382.63 is added to read as follows:

§ 1382.63 *Appendix C: Maximum prices for North Central hardwood lumber in grades, specifications, and extras not specifically priced—(a) Application*

of Appendix C. (1) North Central hardwood lumber sold on special grades or specifications or with special services or other extras not specifically mentioned in Appendices A and B (§§ 1382.61 and 1382.62), is nevertheless subject to this regulation. The maximum price for such lumber shall be determined in accordance with the formula in paragraph (b) below.

(2) For the purposes of this section, the term "North Central hardwood lumber" shall include all items of lumber in the species set forth in § 1382.58 (a) (3), but shall not include the following items (the term "items" includes specifications, workings, and/or extras).

(i) Glued stock.

(ii) Moulding.

- (iii) Shiplap.
- (iv) Risers, step treads, thresholds, handrails.
- (v) Bevel and drop siding.
- (vi) Flooring.
- (vii) Switch, cross, and mine ties.
- (viii) Mine materials.
- (ix) Small dimension stock.
- (x) Lath.
- (xi) Navy oak ship stock (see Maximum Price Regulation No. 281).

(b) *Maximum prices for grades, specifications and extras not specifically priced.* (1) The maximum price for North Central hardwood lumber in grades, specifications, and extras not specifically priced in Appendices A and B, shall be a price which bears the October 1941 relation to the most comparable standard item. The seller should find his price difference between the special item and this most comparable standard item in October 1941 or the first month before that in which he had sales of both items, or if this is impossible, the price differential he would have used. This difference is then added to or subtracted from the maximum price of the comparable standard grade, and the result is the maximum price for the special grade. This price must be reported to the Office of Price Administration, Washington, D. C., on OPA Form 255:1 revised given in paragraph (3) below. It may be ordered reduced, if it is found excessive. But if the price is not disapproved within 30 days of the receipt of the report, it is approved.

(2) A seller using this pricing section can go ahead with delivery of the lumber and collection of the price he has computed or requested. But he must tell the buyer that the price is subject to revision within the thirty-day period, and, if the price is ordered reduced, must refund any excess over the final approved price.

(3) OPA Form 255:1 revised is as follows:

Form approved
by Budget Bureau
No. 08-R 525

OFFICE OF PRICE ADMINISTRATION

LUMBER BRANCH

HARDWOOD SECTION

Report of sales of North Central hardwood lumber in special items or special grades (other than combination grades), or prepared with special workings, treatments or services.

Company _____
Address _____
Mill Location _____

Sales of Special Stocks of Lumber

(As defined in Appendix B of Maximum Price Regulation No. 155)

This report must be filed with the Lumber Branch of the Office of Price Administration, Washington, D. C., within 30 days of the date on which the producing mill enters into a contract for the sale of North Central hardwood lumber in a special item or special grade (other than a combination grade) or prepared with a special working, treatment, or service.

Date of order _____
Origin of shipment _____
Order No. _____

Destination of Shipment-----
Purchaser-----
(Name and Address)

F. o. b. Mill Price-----
(Including discounts or commissions, if any)

(Species) (Thickness)
(Widths) (Lengths)

(Designation of grade, item, working, treatment or service)

Differential in relation to most comparable standard grade or item which was employed or would have been employed during October 1-15, 1941.

Most comparable standard grade or item to which differential is applied.

Complete description of special grade, item, working, treatment, or service (including a statement whether the lumber is rough or machined and is air dried, kiln dried, or green).

Detailed explanation of how maximum price was computed or built up.

(Name) (Office or Title)

(c) Additions, adjustments, and restrictions. The additions, adjustments, and restrictions provided in paragraphs (c), (d), (e), (f), (g), (h), (i), and (j) of § 1382.61, Appendix A, shall apply to the prices established in this Appendix C.

8. Section 1382.64 (b) (31), (32) and (33) are added to read as follows:

(31) SOFT MAPLE—WHND

Thickness (inch)	FAS	No. 1 Common and Selects or No. 1 Common	No. 2 Common	No. 3 Common
14	\$36.00	\$25.00		
12	41.00	29.00		
10	47.00	33.00		
8	55.00	39.00		\$16.00
6	59.00	43.00	\$31.00	17.00
4	60.00	45.00	34.00	17.00
3	66.00	49.00	36.00	18.00
2	79.00	54.00		
1	91.00	60.00		
1/2	101.00	73.00		

(32) WHITE OAK OR RED OAK—STRUCTURAL STOCK OR SOUND SQUARE EDGE

Size (inches)	Lengths (feet)						
	10 to 16	18	20	22	24	26	28
2 x 6	\$43	\$46	\$50	\$54	\$59	\$65	\$73
2 x 8	43	46	50	54	59	65	73
2 x 10	45	48	52	56	61	67	75
2 x 12	49	52	56	60	65	71	79
2 x 14	53	56	60	64	69	75	83
2 x 16	58	61	65	69	74	80	88
3 x 6	43	46	50	54	59	65	73
3 x 8	43	46	50	54	59	65	73
3 x 10	45	48	52	56	61	67	75
3 x 12	49	52	56	60	65	71	79
3 x 14	53	56	60	64	69	75	83
3 x 16	58	61	65	69	74	80	88
4 x 6	43	46	50	54	59	65	73
4 x 8	43	46	50	54	59	65	73
4 x 10	45	48	52	56	61	67	75
4 x 12	49	52	56	60	65	71	79
4 x 14	53	56	60	64	69	75	83
4 x 16	58	61	65	69	74	80	88
6 x 6	43	46	50	54	59	65	73
6 x 8	45	48	52	56	61	67	75
6 x 10	47	50	54	58	63	69	77
6 x 12	49	52	56	60	65	71	79
6 x 14	53	56	60	64	69	75	83

(32) WHITE OAK OR RED OAK—STRUCTURAL STOCK OR SOUND SQUARE EDGE—Continued.

Size (inches)	Lengths (feet)						
	10 to 16	18	20	22	24	26	28
6 x 16	\$58	\$61	\$65	\$69	\$74	\$80	\$88
8 x 8	45	48	52	56	61	67	75
8 x 10	47	50	54	58	63	69	77
8 x 12	49	52	56	60	65	71	79
8 x 14	53	56	60	64	69	75	83
8 x 16	58	61	65	69	74	80	88
10 x 10	47	50	54	58	63	69	77
10 x 12	49	52	56	60	65	71	79
10 x 14	53	56	60	64	69	75	83
10 x 16	58	61	65	69	74	80	88
10 x 18	63	66	70	74	79	85	93
12 x 12	50	53	57	61	66	72	80
12 x 14	55	58	62	66	71	77	85
12 x 16	60	63	67	71	76	82	90
12 x 18	66	69	73	77	82	88	96
12 x 20	72	75	79	83	88	94	102
14 x 14	66	69	73	77	82	88	96
14 x 16	72	75	79	83	88	94	102
14 x 18	78	81	85	89	94	100	108
14 x 20	84	87	91	95	100	106	114
14 x 22	92	95	99	103	108	114	122
14 x 24	102	105	109	113	118	124	132
14 x 26	113	116	120	124	129	135	143
16 x 16	69	72	76	80	85	91	99
16 x 18	76	79	83	87	92	98	106
16 x 20	84	87	91	95	100	106	114
16 x 22	92	95	99	103	108	114	122
16 x 24	101	104	108	112	117	123	131
16 x 26	111	114	118	122	127	133	141
16 x 28	122	125	129	133	138	144	152
18 x 18	83	86	90	94	99	105	113
18 x 20	91	94	98	102	107	113	121
18 x 22	100	103	107	111	116	122	130
18 x 24	110	113	117	121	126	132	140
18 x 26	121	124	128	132	137	143	151
18 x 28	133	136	140	144	149	155	163

Notes on White Oak or Red Oak—Structural Stock or Sound Square Edge

Random Widths; in 2", 3" and 4" thicknesses—\$43.00.

Free of Heart; in 2", 3" and 4" thicknesses—add \$6.00 to maximum price for same thickness, width and length in above schedule.

PRICES FOR SPECIFIC SIZES NOT IN SCHEDULE

The maximum price for material of a length not included in this schedule shall be determined by adding to the maximum price for the next shorter length the proportionate amount of the difference between the maximum price of such next shorter length and the maximum price of the next longer length.

In the case of any item for which the thickness or the width is not included in the schedule, the maximum price shall be the maximum price for the material of the next greater thickness or width.

The maximum prices set forth above supersede the maximum prices for like material authorized for individual sellers under the special pricing provisions of this Regulation.

(33) WHITE OAK OR RED OAK—FREIGHT CAR STOCK, COMMON DIMENSION, MINE CAR LUMBER.

Size (inches)	Lengths (feet)						
	10 to 16	18	20	22	24	26	28
2 x 6	\$50	\$55	\$61	\$67	\$74	\$83	\$95
2 x 8	50	55	61	67	74	83	95
2 x 10	53	57	63	69	77	86	98
2 x 12	58	63	69	75	82	91	103
2 x 14	64	68	74	80	88	97	109
2 x 16	70	75	81	87	95	104	116
3 x 6	50	55	61	67	74	83	95
3 x 8	50	55	61	67	74	83	95
3 x 10	53	57	63	69	77	86	98
3 x 12	58	63	69	75	82	91	103
3 x 14	64	68	74	80	88	97	109

(33) WHITE OAK OR RED OAK—FREIGHT CAR STOCK, COMMON DIMENSION, MINE CAR LUMBER—Continued.

Size (inches)	Lengths (feet)						
	10 to 16	18	20	22	24	26	28
3 x 16	\$70	\$75	\$81	\$87	\$95	\$104	\$116
4 x 6	48	55	60	65	71	78	88
4 x 8	48	55	60	65	71	78	88
4 x 10	50	58	62	67	73	80	90
4 x 12	55	62	67	72	78	85	95
4 x 14	59	67	72	77	83	90	100
4 x 16	65	73	78	83	89	96	106
6 x 6	48	55	60	65	71	78	88
6 x 8	50	58	62	67	73	80	90
6 x 10	53	60	65	70	76	83	92
6 x 12	55	62	67	72	78	85	95
6 x 14	59	67	72	77	83	90	100
6 x 16	65	73	78	83	89	96	106
8 x 8	50	58	62	67	73	80	90
8 x 10	53	60	65	70	76	83	92
8 x 12	55	62	67	72	78	85	95
8 x 14	59	67	72	77	83	90	100
8 x 16	65	73	78	83	89	96	106
10 x 10	53	60	65	70	76	83	92
10 x 12	55	62	67	72	78	85	95
10 x 14	59	67	72	77	83	90	100
10 x 16	65	73	78	83	89	96	106
10 x 18	71	79	84	89	95	102	112
12 x 12	56	64	68	73	79	86	96
12 x 14	62	70	74	79	85	92	102
12 x 16	67	76	80	85	91	98	108
12 x 18	74	83	88	92	98	106	115
12 x 20	81	90	95	100	106	113	122
14 x 14	63	71	76	80	86	94	103
14 x 16	69	78	83	88	94	101	110
14 x 18	76	85	90	95	101	108	118
14 x 20	84	94	98	103	109	116	126
14 x 22	93	103	108	113	119	126	136
14 x 24	103	114	119	124	130	137	146
14 x 26	114	126	131	136	142	149	158
14 x 28	127	139	144	149	155	162	172
16 x 16	77	86	91	96	102	109	119
16 x 18	85	95	100	104	110	118	127
16 x 20	94	104	109	114	120	127	137
16 x 22	103	114	119	124	130	137	146
16 x 24	113	125	130	134	140	148	157
16 x 26	124	137	142	146	152	160	169
16 x 28	137	150	155	160	166	173	182
18 x 18	93	103	108	113	119	126	136
18 x 20	102	113	118	122	128	136	145
18 x 22	112	124	128	133	139	146	156
18 x 24	123	136	140	145	151	158	168
18 x 26	136	149	154	158	164	172	181
18 x 28	149	163	168	173	179	186	196

Notes on White Oak or Red Oak—Freight Car Stock, Common Dimension, Mine Car Lumber

Random Widths; in 2" and 3" thicknesses—\$50.00.

Free of Heart; in 2" and 3" thicknesses—add \$8.00 to maximum price for same thickness, width and length in above schedule.

PRICES FOR SPECIFIC SIZES NOT IN SCHEDULE

The maximum price for material of a length not included in this schedule shall be determined by adding to the maximum price for the next shorter length the proportionate amount of the difference between the maximum price of such next shorter length and the maximum price of the next longer length.

In the case of any item for which the thickness or the width is not included in the schedule, the maximum price shall be the maximum price for the material of the next greater thickness or width.

The maximum prices set forth above supersede the maximum prices for like material authorized for individual sellers under the special pricing provisions of this Regulation.

9. Section 1382.64 (c) is amended to read as follows:

(c) Deduction for green. For South Central hardwood lumber shipped in a "green" condition, deduct from the maximum prices for air-dried lumber established in this Appendix "D", 10% of the maximum price for rough, air-dried ma-

material in the same specifications. This deduction, however, shall not apply to the prices for material contained in subparagraphs (32) and (33) of paragraph (b) above.

For the purposes of this paragraph, hardwood lumber shall be considered to be "green" unless it has been stacked on the yard for air-drying.

A purchaser may waive any requirement as to moisture content, in which case, if the lumber has been stacked on the yard, the air-dried price shall be applicable, regardless of the moisture

content, but if the lumber has not been stacked on the yard for air-drying the "green" price shall be applicable.

10. Section 1382.65 is revoked and a new § 1382.65 is added to read as follows:

§ 1382.65 *Appendix E: Maximum prices for South Central hardwood lumber; "Standard special" grades or items—(a) Standard special widths and lengths.* The maximum f. o. b. mill prices for 1,000 feet of South Central hardwood lumber in the species and in the "standard special" widths and lengths listed below shall be as follows:

(1) STANDARD SPECIAL WIDTHS AND LENGTHS—ALL HARDWOOD SPECIES

[Except as otherwise provided in subparagraphs (2) and (3) below]

Width and/or length	Grade	Maximum additions to maximum prices established in §1382.64 for lumber in corresponding standard grades and same thicknesses
6" or 6' and wider; regular lengths.....	No. 1 Common and Selects or No. 1 Common; No. 2 Common; No. 3 Common.	\$2.00
8' and longer.....	No. 1 Common and Selects or No. 1 Common; No. 2 Common; No. 3 Common.	1.00
10' and longer; or 12' and longer.....	No. 2 Common; No. 3A Common; No. 3 Common.	2.00
All 14' to 16' or all one length 10'-14'.....	No. 2 Common; No. 3A Common; No. 3 Common.	4.00
All 16'.....	No. 2 Common; No. 3A Common; No. 3 Common.	5.00
8" and wider; standard lengths.....	No. 2 Common; No. 3A Common; No. 3 Common.	4.00
10" and wider; standard lengths.....	No. 2 Common; No. 3A Common; No. 3 Common.	5.00
12" and wider; standard lengths.....	No. 2 Common; No. 3A Common; No. 3 Common.	6.00
All 10' to 16' or all 16'.....	No. 1 Common and better.....	3.00
All 12' to 16'.....	No. 1 Common and better.....	6.00
All 12' and 14'—or all 12'.....	No. 1 Common and better.....	8.00
All 14' and 16' or all 14'.....	No. 1 Common and better.....	10.00
All 16'.....	No. 1 Common and better.....	15.00
7" and wider; standard lengths.....	No. 1 Common and better.....	2.50
8" and wider; standard lengths.....	No. 1 Common and better.....	5.00
9" and wider; standard lengths.....	No. 1 Common and better.....	7.50
10" and wider; standard lengths.....	No. 1 Common and better.....	10.00
12" and wider; standard lengths.....	No. 1 Common and better.....	15.00
For each additional inch over 12" and wider.....	No. 1 Common and better.....	2.50
All one width.....	No. 3 Common and better.....	(1)
Step plank.....	No. 1 Common and better.....	15.00

¹ Same price as for same width and wider.

(2) STANDARD SPECIAL WIDTHS—TOUGH ASH

Width and/or length	Grade	Maximum additions to maximum prices established in §1382.64 for lumber in corresponding standard grades and same thicknesses
10' and longer.....	No. 1 Common and better.....	\$5.00
12' and longer.....	No. 1 Common and better.....	10.00
14' and 16' or all one length 10 to 14'.....	No. 1 Common and better.....	15.00
A combination of 2 lengths in the range 8' to 16' except the combination of 14' and 16'.....	No. 1 Common and better.....	10.00
A combination of 3 lengths in the range 8' to 16' except the combination of 12', 14' and 16'.....	No. 1 Common and better.....	5.00
All 8'.....	No. 1 Common and better.....	10.00
All 16'.....	No. 1 Common and better.....	20.00
7" and wider; standard lengths.....	No. 1 Common and better.....	10.00
8" and wider; standard lengths.....	No. 1 Common and better.....	15.00
9" and wider; standard lengths.....	No. 1 Common and better.....	20.00
10" and wider; standard lengths.....	No. 1 Common and better.....	25.00
11" and wider; standard lengths.....	No. 1 Common and better.....	30.00
12" and wider; standard lengths.....	No. 1 Common and better.....	35.00
13" and wider; standard lengths.....	No. 1 Common and better.....	40.00
14" and wider; standard lengths.....	No. 1 Common and better.....	45.00

(3) STANDARD SPECIAL WIDTHS—COTTONWOOD; BLACK GUM—PLAIN; RED GUM—PLAIN; SAP GUM—PLAIN; YELLOW POPLAR—PLAIN; TUPELO—PLAIN

Widths	Grade	Maximum additions to maximum prices established in §1382.64 for lumber in corresponding standard grades and same thicknesses
7" and wider; standard lengths	No. 1 Common and better	\$4.00
8" and wider; standard lengths	No. 1 Common and better	5.00
9" and wider; standard lengths	No. 1 Common and better	5.50
10" and wider; standard lengths	No. 1 Common and better	6.00
11" and wider; standard lengths	No. 1 Common and better	6.50
12" and wider; standard lengths	No. 1 Common and better	7.00
13" and wider; standard lengths	No. 1 Common and better	8.00
14" and wider; standard lengths	No. 1 Common and better	9.00
15" and wider; standard lengths	No. 1 Common and better	10.00
16" and wider; standard lengths	No. 1 Common and better	12.00
17" and wider; standard lengths	No. 1 Common and better	14.00
18" and wider; standard lengths	No. 1 Common and better	16.00
20" and wider; standard lengths	No. 1 Common and better	18.00

(b) *Additions, adjustments and restrictions.* The additions, adjustments and restrictions provided in paragraphs (c) and (d) of § 1382.64, Appendix D, and in paragraphs (e), (f), (g), (h), (i), and (j) of § 1382.61, Appendix A, shall apply to the prices established in this Appendix E.

(c) *Effect on special prices.* The maximum prices contained in this Appendix E supersede the maximum prices for like material authorized for individual sellers under the special pricing provisions of this regulation.

11. Section 1382.66 is revoked and a new § 1382.66 is added to read as follows:

§ 1382.66 *Appendix F: Maximum prices for South Central hardwood lumber in "non-standard special" grades or items—(a) Application of Appendix F.*

(1) This section shall apply to South Central hardwood lumber which is sold on special specifications not covered by Appendices D and E (§§ 1382.64 and 1382.65).

(2) For the purposes of this section, the term "South Central hardwood lumber" shall include all items of lumber in the species set forth in § 1382.58 (a) (4) but shall not include the following items: (The term "items" includes specifications, workings, services, and/or extras).

- (i) Glued stock.
- (ii) Moulding.
- (iii) Shiplap.
- (iv) Risers, step treads, thresholds, handrails.
- (v) Bevel and drop siding.
- (vi) Flooring.
- (vii) Switch, cross, and mine ties.
- (viii) Mine material.
- (ix) Small dimension stock.
- (x) Lath.
- (xi) Navy oak ship stock (see Maximum Price Regulation No. 281).

(b) *Maximum prices for grades, specifications and extras not specifically priced.* (1) The maximum price for South Central hardwood lumber in grades, specifications and extras not specifically priced in Appendices D and

E, shall be a price which bears the October 1941 relation to the most comparable standard item. The seller should find his price difference between the special item and this most comparable standard item in October 1941 or the first month before that in which he had sales of both items, or if this is impossible, the price differential he would have used. This difference is then added to or subtracted from the maximum price of the comparable standard grade, and the result is the maximum price for the special grade. This price must be reported to the Office of Price Administration, Washington, D. C., on OPA Form 255:2 revised given in paragraph (3) below. It may be ordered reduced, if it is found excessive. But if the price is not disapproved within 30 days of the receipt of the report, it is approved.

(2) A seller using this pricing section can go ahead with delivery of the lumber and collection of the price he has computed or requested. But he must tell the buyer that the price is subject to revision within the thirty-day period, and, if the price is ordered reduced, must refund any excess over the final approved price.

(3) OPA Form 255:2 revised is as follows:

Form approved
by Budget Bureau
No. 08-R 525

OFFICE OF PRICE ADMINISTRATION

LUMBER BRANCH

HARDWOOD SECTION

Report of sales of South Central hardwood lumber in special items or special grades (other than combination grades), or prepared with special workings, treatments or services.

Company.....
Address.....
Mill location.....

SALES OF SPECIAL STOCKS OF LUMBER

(As Defined in Appendix B of Maximum Price Regulation No. 155)

This report must be filed with the Lumber Branch of the Office of Price Administration,

Washington, D. C., within 30 days of the date on which the producing mill enters into a contract for the sale of South Central hardwood lumber in a special item or special grade (other than a combination grade) or prepared with a special working, treatment, or service.

Date of order.....
Origin of shipment.....
Order No.....
Destination of shipment.....
Purchaser.....

(Name and address)

F. o. b. Mill Price.....
(Including discounts or commissions, if any)

(Species) (Thickness) (Widths) (Lengths)

(Designation of grade, item, working, treatment or service)

Differential in relation to most comparable standard grade or item which was employed or would have been employed during October 1-15, 1941.....

Most comparable standard grade or item + which differential is applied.....

Complete description of special grade, item, working, treatment, or service (including a statement whether the lumber is rough or machined and is air dried, kiln dried or green)

Detailed explanation of how maximum price was computed or built up.....

(Name)

(Office or title)

(c) *Additions, adjustments and restrictions.* The additions, adjustments and restrictions provided in paragraphs (c) and (d) of § 1382.64, Appendix D, and in paragraphs (e), (f), (g), (h), (i) and (j) of § 1382.61, Appendix A, shall apply to the prices established in this appendix.

NOTE: All reporting and record-keeping requirements of this amendment have been approved by the Bureau of the Budget in accordance with the Federal Reports Act of 1942.

This amendment shall become effective July 14, 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871)

Issued this 8th day of July 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-11000; Filed, July 8, 1943; 11:48 a. m.]

PART 1404—RATIONING OF FOOTWEAR

[RO 17, Amdt. 26]

SHOES

A rationale accompanying this amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.*

*Copies may be obtained from the Office of Price Administration.

18 F.R. 1749, 2040, 2487, 2943, 3315, 3371, 3853, 4129, 3948, 4716, 5589, 5678, 5679, 5567, 5756, 6046, 6687, 7198, 7261, 8061, 8064, 8357, 8601.

Ration Order 17 is amended in the following respects:

1. A new section 1.4c is added to read as follows:

SEC. 1.4c *Consumers not eligible for War Ration Book may obtain special shoe stamps.* (a) Any individual consumer who does not have, and is not eligible for, a War Ration Book and who is not eligible for shoe rations under section 1.4b or section 1.14 (b) or (d) may apply to any District Office or to a Board designated by a District Office for a special shoe stamp. However, a resident of an institution of involuntary confinement may not apply if shoes are furnished him by the institution, and no consumer may apply if he has been issued a special shoe stamp during the current ration period or has pending any other application for a special shoe stamp.

(b) The application shall be made in person, and a separate application shall be made by each person for whom a special shoe stamp is desired, except that: (1) an eligible applicant appearing personally may make one application for himself and for any members of his family who are eligible, and (2) an application may be made by an agent for any or all eligible consumers who are confined in an institution of involuntary confinement within the United States.

(c) The application shall be made in writing, and need not be made in any prescribed form. The application shall contain: (1) the name and address of the person or persons for whom the application is made; (2) a statement that no person for whom the application is made has, or is eligible for a War Ration Book; that no such person has received a special shoe stamp during the current ration period or has pending any other application for such a stamp; and that no such person is eligible for shoe rations under sections 1.4b, or 1.14 (b) or (d) of this order, and (3) if the application is made for a person confined in an institution of involuntary confinement, a statement that he is not furnished shoes by the institution.

(d) The District Office or authorized Board shall issue one special shoe stamp for each eligible person for whom application is properly made under this section.

2. Section 2.15 (a) (2) is amended to read as follows:

(2) Exported to a foreign country or to a territory or possession of the United States (other than the District of Columbia) or delivered as slop-chest supplies, ships' stores, or to Ships' Service Stores Afloat, pursuant to section 3.5, or transferred to or for the account of an exempt person or agency designated in section 3.6, without getting ration currency, or

3. Section 3.5 is amended to read as follows:

SEC. 3.5 *How shoes may be exported.* (a) Any person may export shoes without receiving ration currency

in the following cases, and in accordance with the following provisions:

(1) Shoes may be shipped to a territory, possession, or dependency of the United States (other than the District of Columbia) or transferred to Ships' Service Stores Afloat, or to any person as slop-chest supplies or ships' stores for use of crew members aboard any ocean-going vessel operating in foreign, coastwise, or intercoastal trade, without prior consent from any person or agency.

(2) Shoes having a declared value of \$25.00 or over may be exported to any foreign country other than Canada under an individual or program license issued by the Board of Economic Warfare.

(3) Shoes may be exported to Canada under a purchase order approved by the Canadian Administrator of Wholesale Trade.

(4) Shoes having a declared value of less than \$25.00 may be exported by a registered establishment without prior approval to any foreign country, except to an address in Baja California, Mexico, within 90 kilometers of the border between Mexico and the United States or in any other part of Mexico within 20 kilometers of such border, if the shoes are exported by mail, parcel post, express, or other common carrier.

(b) Shoes having a declared value of less than \$25.00 for which ration currency has been obtained and surrendered by an individual consumer or by an agent for him in a manner authorized by this Order, and any shoes acquired by an exempt person or agency in a way permitted by Sec. 3.6, may be exported without further approval.

(c) Nothing in this section shall be deemed to authorize any export of shoes to be made in violation of any other applicable law or regulation.

4. Section 3.6 (b) (11) is amended to read as follows:

(11) Any person, other than an establishment, acquiring shoes for export to and use in any foreign country other than Canada under an individual or program license issued by the Board of Economic Warfare, or for export to and use in Canada under a purchase order approved by the Canadian Administrator of Wholesale Trade.

This amendment shall become effective July 8, 1943.

NOTE: The reporting and record keeping requirements of this amendment have been approved by the Bureau of the Budget in accordance with the Federal Reports Act of 1942.

(Pub. Law 671, 76th Cong. as amended by Pub. Laws 89, 421, and 507, 77th Cong.; WPB Directive 1, 7 F.R. 562, Supplementary Directive 1-T, 8 F.R. 1727; E.O. 9125, 7 F.R. 2719)

Issued this 8th day of July 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-11001; Filed, July 8, 1943; 11:49 a. m.]

PART 1499—COMMODITIES AND SERVICES CLARIFICATION OF PROCEDURE IN CERTAIN APPLICATIONS

[Correction to Amdt. 55 to GMPR¹]

In the third sentence under the heading "Instructions" in the form in Appendix C, the phrase "or are established under section 3 (b) (4)" is amended to read "or are established under section 3 (b) (3)".

This correction shall become effective as of June 17, 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871; E.O. 9328, 8 F.R. 4681)

Issued this 8th day of July 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-11002; Filed, July 8, 1943; 11:48 a. m.]

TITLE 42—PUBLIC HEALTH

Chapter I—Public Health Service, Federal Security Agency

PART 28—PAYMENTS TO PROVIDE TRAINING FOR NURSES

Pursuant to the authority contained in Public Law 74, 78th Congress, approved June 15, 1943, providing for the training of nurses for the armed forces, governmental and civilian hospitals, health agencies and war industries, through grants to institutions providing such training, and for other purposes, and after conference with the Advisory Committee appointed by the Federal Security Administrator to represent the nursing profession, hospitals, and accredited nurses training institutions, the following regulations are hereby prescribed:

- Sec.
- 28.1 Definitions.
 - 28.2 Requirements for participation in student nurse training program.
 - 28.3 Requirements for participation in refresher program.
 - 28.4 Requirements for participation in postgraduate program.
 - 28.5 Approval of plans and determination of allotments.
 - 28.6 Methods of payment for refresher courses.
 - 28.7 Methods of payment for student nurse training programs and postgraduate programs.
 - 28.8 Cancellation of allotment.
 - 28.9 Accounting for funds.

§ 28.1 *Definitions of terms used in the Act and in these Regulations.*—(a) *Student nurse training program.* This term refers to a basic program for student nurses which qualifies graduates for licensure or for certification to practice as registered nurses in the State in which the particular nursing school is located. All students enrolled in such student nurse training programs under the pro-

¹ 8 F.R. 3096, 3849, 4347, 4486, 4724, 4978, 4848, 6047, 6962, 8511.

visions of Public Law 74, 78th Congress shall be members of the United States Cadet Nurse Corps.

(b) *Refresher program.* This term refers to courses designed to prepare inactive graduate nurses for the active practice of nursing.

(c) *Postgraduate program.* This term refers to a program designed to prepare graduate nurses in special fields, such as teaching, administration in nursing schools and nursing services, public health nursing, industrial nursing, clinical nursing specialties, anesthesia, and midwifery.

(d) *Institution.* This term refers to an agency operating nurse education facilities such as a school of nursing, a hospital, a public health agency, university, or a college.

(e) *Pre-cadet nurse.* This term refers to the student nurse during the first nine months of the training period.

(f) *Junior cadet nurse.* This term refers to the student nurse who has completed satisfactorily the first nine months of the training period. The student remains in this grade 15-21 months until the required period of combined study and practice is completed.

(g) *Senior cadet nurse.* This term refers to the student nurse who has completed the required period of combined study and practice but has not fulfilled the remaining time requirement for graduation.

(h) *Training period.* This term refers to the combined pre-cadet period, junior cadet period, and senior cadet period. With reference to a basic nursing curriculum for which a degree is given, this training period commences with the beginning of the professional portion of the curriculum and may not exceed 36 months in length.

(i) *Tuition.* This term refers to an established fee, determined by the Surgeon General to be reasonable, which is charged to the student by the school for instructional costs and may include tuition costs of affiliations.

(j) *Fees.* This term refers to all charges other than tuition made by the school for such items as registration, matriculation, indoor uniforms, health and laboratory fees, textbooks, affiliation fees, and in the case of those schools which have reduced to 24 months the combined pre-cadet and junior cadet periods, this term may refer to an acceleration fee.

§ 28.2 *Requirements for participation in student nurse (basic) training program.* To be eligible for participation in the student nurse training program, a school of nursing must meet the following requirements:

(a) The school must be accredited by the appropriate accrediting agency for schools of nursing of the State, Territory, District of Columbia, or Puerto Rico.

(b) An institution offering a degree in nursing must be accredited by the appropriate accrediting agency for universities and colleges.

(c) The school must be connected with a hospital which is approved by the American College of Surgeons, or which

maintains standards of nursing equivalent to those required by the American College of Surgeons. In a central school of nursing, the major hospital clinical unit must meet these same standards.

(d) The school of nursing must require for admission not less than graduation from an accredited high school.

(e) The school must maintain an educational staff adequate to provide satisfactory instruction and supervision.

(f) The curriculum of the school must include all those units of instruction necessary to conform with accepted present practices in basic nursing education. It must be arranged so that the required program of combined study and practice will be completed in from 24 to 30 months. In the case of students admitted prior to January 1, 1942, this period may extend to 32 months.

(g) The school must provide adequate clinical experience in the four basic services—medicine, surgery, pediatrics, and obstetrics—for the number of students proposed to be enrolled while the plan is in operation.

(h) The school must provide well-balanced weekly schedules of organized instruction, experience, and study.

(i) The school must provide adequate and well-equipped classrooms, laboratories, library and other necessary facilities for carrying out the educational program.

(j) The school must provide satisfactory living facilities and adequate student health service which must continue throughout the entire period of training.

(k) The school must provide maintenance, and a stipend of not less than \$30 per month, for all senior cadet nurses, or where the senior cadet nurse is transferred to some other institution for training, it must require the latter institution to provide such maintenance and stipend, and also to provide supervised experience which will be credited toward graduation. The school will be responsible for making the necessary agreements with Federal or other hospitals or other agencies for this experience. When a student nurse desires transfer to a Federal hospital and the Federal hospital has requested such transfer the school must make such transfer.

(l) In evaluating the adequacy of the facilities of the school to meet the various requirements specified in the foregoing paragraphs, the standards of the National League of Nursing Education will be used as a guide.

(m) The school must certify (1) that all students enrolled in the student nurse (basic) training program will, in the judgment of the director of the school, be available upon graduation for military or other Federal governmental or essential civilian services for the duration of the present war, and must require from each student a statement to that effect, (2) that they are physically fit for the responsibilities of nursing, and (3) that they will not be retained in the school unless they continue to meet the scholastic and other standards of the school.

§ 28.3 *Requirements for participation in refresher program.* To be eligi-

ble for participation in the refresher program an institution must:

(a) Be approved by the American College of Surgeons or maintain standards of nursing equivalent to those required by the American College of Surgeons.

(b) Provide facilities for an educational experience in needed clinical fields.

(c) Provide a qualified nurse instructor to be responsible for the program.

(d) Provide a course of not less than six weeks' nor more than three months' duration, consisting of an acceptable program of theory and practice.

(e) Certify that all students enrolled in refresher courses will, in the judgment of the head of the institution, be available upon completion of the course for military or other Federal governmental or essential civilian services for the duration of the present war, and must require from each such student a statement to that effect.

§ 28.4 *Requirements for participation in postgraduate program.* To be eligible for participation in the postgraduate program, an institution must meet the following requirements:

(a) An institution offering a postgraduate program such as those in supervision, teaching, administration in nursing schools and nursing services, public health nursing and clinical nursing specialties, must have well established programs in nursing education for graduate nurses which meet standards equal to those of the Association of Collegiate Schools of Nursing and the National League of Nursing Education or the National Organization for Public Health Nursing relating to matters such as educational staff, curriculum and educational facilities.

(b) Institutions offering programs for graduate nurses in fields related to nursing, such as anesthesia and midwifery, must provide adequate clinical and other facilities in the specialty and a sufficient number of qualified instructors and supervisors.

(c) The institution must certify that all students enrolled in a postgraduate program will in the judgment of the head of the institution be available, upon completion of the program, for military or other Federal governmental or essential civilian services for the duration of the present war, and must require from each such student a statement to that effect.

§ 28.5 *Approval of plans and determination of allotments.* An institution desiring to receive an allotment under this Act must submit to the Surgeon General, on forms provided by the Public Health Service, a proposed plan for participation in any of the programs defined above, including supporting budgets for the current Federal fiscal year. Students in the school may enroll in the Corps only when the plan goes into effect or on the first day of any succeeding month.

Plans for new programs or revised budgets for existing programs may be submitted for approval at any time dur-

ing the Federal fiscal year. Consideration and approval of such plans or budgets will be contingent upon availability of funds for allotment.

A plan for training of nurses may be limited to basic student nurse training, or to postgraduate or refresher-nursing programs, or may include any or all of these. A plan submitted by any institution will be approved only if it conforms to the requirements of Public Law 74-78th Congress and to the requirements for participation set forth in §§ 28.2, 28.3 and 28.4, of these regulations. If a plan is approved Federal funds will be allotted by the Surgeon General within the limits of available appropriations.

Allotments will be limited to the following:

(a) *Student nurse (basic) training program.* (1) Reasonable tuition and fees for pre-cadet and junior cadet nurses, and reasonable fees for senior cadet nurses.

(2) Reasonable maintenance for the student's first nine months in the training period: *Provided*, That during such first nine months the hours of student practice in the hospital do not exceed an average of 24 per week and that the hours of combined practice and class do not exceed 48 in any one week.

(3) Stipends of \$15 per month for pre-cadet nurses and \$20 per month for junior cadet nurses, which shall be paid by the school to the student at the end of each month or semi-monthly, depending upon the fiscal policies of the school. These allotments will not include stipends to senior cadet nurses. These must be paid by the institution to which an allotment was made or to which the senior cadet nurse was transferred for training.

(4) An amount covering the cost of outdoor uniforms and insignia not to exceed a reasonable amount to be determined by the Surgeon General; such allowances for uniforms and insignia may be expended only if such uniforms and insignia conform to the requirements as outlined in "Regulations for uniforms for U. S. Cadet Nurse Corps" as prescribed by the Surgeon General.

(b) *Refresher program.* Reasonable instructional costs and fees.

(c) *Postgraduate program.* Reasonable tuition, fees, and maintenance.

§ 28.6 *Methods of payment for refresher courses.* Payments from an allotment for refresher courses will be made on a reimbursement basis at the completion of the course in accordance with a certified statement from the authorized administrative officer of the institution as to the number of inactive graduate nurses who have completed the course as outlined in the approved plan and as to any other matters specified by the Surgeon General.

§ 28.7 *Methods of payment for student nurse training programs and for postgraduate programs.* (a) Payments from an allotment will be made on a quarterly prepayment basis for estimated expenditures in accordance with the approved plan. The first payment will be made as near as possible to the

beginning of the first Federal fiscal quarter of the operation of the approved plan. On the first day of each subsequent quarter the school must submit a certified statement giving the names of all students admitted under the plan during the preceding quarter and full information concerning the present status of all students for whom prepayments were made, and an accounting of all Federal funds received. Upon receipt this account will be audited, and payment for the next quarter will be adjusted on the basis of the total unobligated balance of funds from preceding quarter or quarters, the number of remaining students for whom prepayments are to be made, and the number of students scheduled to enroll during the ensuing quarter.

The term "unobligated balance of funds" includes but is not limited to such items as (1) the full amount of tuition, fees, maintenance, and stipends budgeted for those students who failed to enter the plan, (2) that portion of tuition and fees customarily refundable for those students who have withdrawn during the quarter, (3) maintenance for each such student from the date when he or she withdrew from the plan to the end of the quarter, (4) stipends not earned by and not paid to those students who have withdrawn during the quarter. In computing earned stipends, and maintenance for periods of less than a full month, daily rates amounting to one-thirtieth the monthly rate should be used.

§ 28.8 *Cancellation of allotment.* If the Federal Security Administrator, after reasonable notice and opportunity for hearing, finds that in the submission or administration of any plan there has been a failure to comply substantially with the provisions of Public Law 74-78th Congress or with these Regulations, he shall notify the institution involved that further payments will not be made to it until a plan has been submitted in accordance with said Act and Regulations and that there is no longer any such failure to comply. Until the Federal Security Administrator is satisfied that these conditions have been fulfilled, no further payments to the institution will be certified.

§ 28.9 *Accounting for funds.* The fiscal officer authorized by the grantee institution shall keep an account of funds paid under this Act separate and distinct from those of any other funds, local or Federal. To such account shall be credited receipts from the U. S. Government and refunds against disbursements made hereunder; and to such account shall be

charged authorized cash disbursements for stipends and uniforms and/or amounts earned and payable for tuition, fees, and maintenance. Such accounts and all records pertaining thereto shall be available at all times for examination by representatives of the Surgeon General.

Dated: July 5, 1943.

[SEAL]

THOMAS PARRAN,
Surgeon General.

Approved: July 7, 1943.

PAUL V. McNUTT,
Federal Security Administrator.

[F. R. Doc. 43-10995; Filed, July 8, 1943;
11:38 a. m.]

TITLE 49—TRANSPORTATION AND RAILROADS

Chapter I—Interstate Commerce Commission

[No. 3666]

PARTS 72, 73, 75, 82—TRANSPORTATION OF EXPLOSIVES¹

TRANSPORTATION OF EXPLOSIVES AND OTHER DANGEROUS ARTICLES

At a session of the Interstate Commerce Commission, Division 3, held at its office in Washington, D. C., on the 30th day of June, A. D. 1943.

It appearing, that pursuant to section 233 of the Transportation of Explosives Act approved March 4, 1921, (41 Stat. 1445), and Part II of the Interstate Commerce Act, the Commission has formulated and published certain regulations for transportation of explosives and other dangerous articles;

It further appearing, that in applications received we are asked to amend the aforesaid regulations as set forth in provisions made part hereof;

And it further appearing, that amendments involved in said applications, having been considered and found to be in accord with the best-known practicable means for securing safety in transit:

It is ordered, That the aforesaid regulations for transportation of explosives and other dangerous articles be, and they are hereby, amended as follows:

Part 2—List of Explosives and Other Dangerous Articles

Amending items of list, section 4, order Aug. 16, 1940, or April 13, 1943, as follows:

¹ Parts 2, 3, and 6 in this order appear in CFR as Parts 72, 73, 75, and 82.

Article	Classed as—	Exemptions and packing (section)	Label	Maximum quantity (pounds)
(Change) Arsenical flue dust.....	Pois. B.....	352, 355.....	Poison.....	200
(Add) Grenades, tear gas. (See Tear gas grenades).				
(Cancel) Police grenades, tear gas.....	Pois. C.....	No exemption, 365.....	Tear gas.....	75
(Change) Sodium azide.....	Pois. B.....	352, 361A.....	Poison.....	200
(Change) Tear gas grenades.....	Pois. C.....	No exemption, 365.....	Tear gas.....	75

Part 3—Regulations Applying to Shippers

Superseding and amending paragraph (c) (12) (c), section 64, order Dec. 12, 1942, to read as follows (packing railway fuses, flares, or highway signals):

(c) (12) (c) Specification 12B.—Fiberboard boxes, provided that penetration of spikes of fuses through the outside container is prevented by sheet metal of not less than 0.01 inch thickness, or a wooden board of 3-ply birch, or other hardwood, not less than $\frac{3}{8}$ inch thick, or by two thicknesses of 0.100-inch, 275-pound test, solid fiberboard, or two thicknesses of 0.090-inch, 450-pound-test, solid fiberboard. Gross weight not to exceed 65 pounds, except as authorized under paragraph 32 of spec. 12B. Use of this container will be permitted because of the present emergency and until further order of the Commission.

Superseding and amending paragraph (g), section 113, order Feb. 10, 1943, to read as follows (packing paint, etc.):

(g) Because of the present emergency and until further order of the Commission, paint (other than aluminum, bronze and gold paint), enamel, varnish, shellac and lacquer, with flash point above 20° F. may be shipped in fiber drums, specification 21B, except that in lieu of the 4 foot drop prescribed by paragraph 6 (a) of specification 21B, the drum must be able to withstand two drops from a height of 2 feet, on a solid concrete floor; the first drop to be made diagonally on bottom chime and the second drop to be flat on top; drums having wooden heads must have grain of wood parallel to concrete surface when dropped diagonally.

Amending paragraph (e), section 247, order Aug. 16, 1940, as follows (packing acetyl chloride, etc.) (add):

NOTE: Because of the present emergency and until further order of the Commission, sulfur chloride in carload or truckload lots may be shipped in specification 5 metal barrels or drums, manufactured prior to May 1, 1943, with flanges for closures welded in place and having no openings over 2.3 inches in diameter.

Superseding and amending head paragraph of addendum to Note 3, paragraph (q) (1), section 303, order Feb. 10, 1943, to read as follows (maximum permitted filling density in tank cars transporting liquefied petroleum gas of specific gravity shown, taken at 60° F.):

Addendum to Note 3. Because of the present emergency and until further order of the Commission, the following filling densities may be used in lieu of those specified in the table, Note 3, as amended:

Superseding and amending section 355, order Nov. 8, 1941, to read as follows (packing arsenical dust, etc.):

355 (a) Arsenical dust and arsenical flue dust not subject to dangerous spontaneous heating and arsenic trioxide, or sodium arsenate, when delivery is made to plants with private sidings, only, may, in addition to containers prescribed in section 354, be shipped in sift-proof, self-clearing, hopper or bottom-outlet steel

cars, equipped with waterproof and dust-proof covers well secured in place for all openings. (See section 567 (b). Cleaning cars.)

NOTE: Because of the present emergency and until further order of the Commission, arsenical dust and arsenical flue dust may also be shipped in sift-proof flat-bottom gondola cars equipped with waterproof and dust-proof covers well secured in place for all openings. Such cars, when used exclusively in this service, are not subject to the requirements of section 567 (b).

(b) Arsenical dust and arsenic trioxide may be shipped in bulk in motor vehicles with steel, sift-proof, self-clearing hopper-type or dump-type bodies, with waterproof and dust-proof covers, well secured in place.

Amending order Aug. 16, 1940, as follows (packing sodium azide) (add):

361A (a) Sodium azide must be packed in specification containers as follows:

(b) As prescribed in section 361 (h), except that because of the present emergency and until further order of the Commission, uncreped bags may be used.

Superseding and amending paragraph (a), section 365, order Aug. 16, 1940, to read as follows (packing tear gas grenades, etc.):

365 (a) Tear gas grenades, tear gas candles, or similar devices containing lachrymatory (tear producing) substances, for civil or military use, must be packed in specification containers as follows (see section 66 for packing for tear gas cartridges):

Appendix to Part 3—Shipping Container Specifications

Superseding and amending paragraphs 27 and 30, specification 12B, orders of Feb. 26, 1942, and Aug. 16, 1940, respectively, to read as follows:

27. *Special box—Authorized only for pyroxylin in sheets, rods, or tubes.* Must comply with this specification except as follows: Must be of board at least 275-pound test with lining at least 200-pound test, all being double-faced corrugated fiberboard; 3 metal straps required (see paragraphs 24 and 25); authorized gross weight 90 pounds.

30. *Special box—Authorized only for motion-picture film in metal cans or strong cardboard or fiberboard boxes each containing not over 2,000 feet (approx.) of film.* Must comply with this specification except as follows:

(a) For one inside container: Must be of board at least 275-pound test for a 2,000-foot film and of board at least 200-pound test for a 1,000-foot film; lining and pads not required; closure by taping with strong paper tape authorized.

(b) For more than one inside container: Must be of 1-piece type; authorized gross weight 55 pounds when made of 325-pound test board, 65 pounds when made of 375-pound test board, and 75 pounds when made of 450-pound test board; interior packing required, of fiberboard at least 175-pound test, adequate to support inside containers in center of outside container; lining and top and bottom pads not required.

Amending paragraph 12, spec. 14, order Aug. 16, 1940, as follows (add):

NOTE: Because of the present emergency and until further order of the Commission,

the following exception is authorized for nailing tops to boxes:

When 7d and 8d nails are required by paragraph 8, 6d nails are authorized if number of nails used is at least equal to length of end edge divided by $1\frac{1}{4}$ and length of side edge divided by 6.

Superseding and amending paragraph 2 (b), specs. MC 300, MC 301, MC 302, and MC 303, order Nov. 8, 1941, to read as follows:

(b) *Existing nonspecification tanks of tank motor vehicles.* Tanks of tank motor vehicles used for the transportation of inflammable liquids or poisonous liquids not meeting the requirements set forth in paragraph 2 (a), which shall have been in service prior to June 15, 1940, may be continued in service: *Provided*, That they fulfill the requirements set forth under paragraphs 6, 7 and 8, and that they be provided with the accessories as specified in paragraphs 32, 33 (a), 34, 35, 36, 37, and 38 of specification MC 300.

Part 6—Regulations Applying to Rail Carriers in Baggage Service

Amending paragraph (b) (1), section 703, order Nov. 8, 1941, as follows (add):

Dichlorodifluoromethane: Green gas label: In cylinders not exceeding 12 x 51 inches, and with pressure not exceeding 300 pounds at 70° F.

It is further ordered, That this order amending the aforesaid regulations shall be effective on and after June 30, 1943, and shall remain in full force and effect and be observed until further order of the Commission;

And it is further ordered, That a copy of this order be served upon all the parties of record herein; and that notices of this order be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register, The National Archives. (Sec. 233, 41 Stat. 1445, Sec. 204, 49 Stat. 546, Sec. 4, 52 Stat. 1232; Sec. 20, 54 Stat. 992, 56 Stat. 176; 18 U.S.C. 383, 49 U.S.C. 304)

By the Commission, Division 3.

[SEAL]

W. P. BARTEL,
Secretary.

[F. R. Doc. 43-10934; Filed, July 7, 1943; 11:17 a. m.]

TITLE 50—WILDLIFE

Chapter I—Fish and Wildlife Service

PART 92—ALASKA GAME COMMISSION: GUIDES, POISONS, AND RESIDENT TRAPPING, HUNTING, AND FISHING LICENSES

By virtue of the authority conferred upon the Alaska Game Commission by the Act of January 13, 1925, 43 Stat. 739, as amended, 48 U. S. C., secs. 192-211, the following regulations are made and published, to take effect July 1, 1943:

Sec.

92.1 Employment of guides by nonresidents and aliens.

92.2 Qualifications for guide licenses and issuance thereof.

92.3 Designation and use of poison.

Sec.

92.4 Resident trapping, hunting, and fishing licenses.

92.5 Revocation of prior regulations.

AUTHORITY: §§ 92.1 to 92.5, inclusive, issued under 43 Stat. 739, as amended; 48 U.S.C. 192-211.

§ 92.1 *Employment of guides by non-residents and aliens.*¹ Nonresidents of the Territory or aliens taking game animals for any purpose, or going afield to photograph large brown or grizzly bears, except nonresident Federal officials engaged in wildlife investigations in Alaska exempted by special permit of the Commission, are required to employ and be accompanied by a guide registered with and licensed by the Commission; but no such guide shall accompany in the field more than one nonresident or alien, except husband and wife and minor child all of whom are in possession of the required hunting licenses.

In cases of actual emergency when a bear is attacking or is about to escape after being wounded, it shall be the duty of the guide to take such action as he deems necessary.

§ 92.2 *Qualifications for guide licenses and issuance thereof.* Only resident citizens who have resided in the Territory for the 5 years immediately preceding application for registration and a guide license will be registered and licensed to act as guides for nonresidents and aliens taking game animals for any purpose, or going afield to photograph large brown or grizzly bears.

The Alaska Game Commission will establish guide districts and maintain a register of such persons as are duly qualified and licensed to act as guides in such districts.

Applications for such registration and guide license shall be made on a form issued by the Commission and shall state applicant's citizenship and resident status, age, physical characteristics, permanent address, and district or districts in which he desires to operate, together with full information relative to his qualifications to act as guide, and shall be subscribed and sworn to by the applicant before an officer authorized to administer oaths.

Upon receipt of such application the Commission, through one of its members or such person as it shall designate, will arrange to determine, by such written and oral examinations and otherwise as it shall require, the qualifications of such applicant to act as a guide and his knowledge of the Alaska Game Law and regulations.

The member of the Commission or other person authorized to conduct such examination shall promptly file his report thereof with the Commission, together with his recommendation thereon, which report and recommendation shall be attached to the application and considered and determined at a regular or special meeting of the Commission.

If the Commission determines that the applicant does not possess sufficient field experience to qualify him to act as a

principal guide but has all other qualifications, an assistant guide license may be issued to him, which shall authorize him to act as assistant to a principal guide.

In cases of emergency the Executive Officer of the Commission may, after investigation and satisfying himself of an applicant's qualifications, issue a special guide license to him upon payment of the required fee, authorizing him to guide the nonresident or alien hunter named in the application for such special license.

Extension or renewal of guiding privileges authorized by any guide license shall be made, in the discretion of the Commission, only upon examination and approval as hereinbefore provided.

A registered guide license must bear the signature of the Executive Officer of the Commission. Each license shall expire on June 30 next succeeding its issuance, shall be revocable at the discretion of the Commission, and shall not be transferable.

Each licensed guide shall submit to the Commission, immediately upon completion of a hunting or photographing trip, a report containing the name and address of the nonresident or alien for whom he acted as guide, period covered by his services, number and species of animals taken, wounded and not secured, numbers and localities of each species of big game animal observed on the trip and such other information as the Commission may require.

§ 92.3 *Designation and use of poison.* Pursuant to section 8 of the Alaska Game Law, the following substances are by the Commission designated poisons: Strychnine, arsenic, phosphorus, antimony, barium, the cyanides, corrosive sublimate, or any derivative or derivatives, compound or compounds thereof, which, by said section 8, are forbidden,

(1) To be used at any time to kill any game or fur animal or bird,

(2) To be put out where any game or fur animal or bird may come in contact with it,

(3) To be sold or given to any hunter or trapper, or

(4) To be possessed by any hunter or trapper.

Any person selling or otherwise disposing of any of the aforesaid poisons is required by said section 8 of the Alaska Game Law to keep a record in a special book showing the name and address of each person purchasing or otherwise procuring said poison, and the kind and amount thereof, such record to be, at all times, open to inspection by any wildlife agent or other officer authorized to enforce the Alaska Game Law and information thereof to be transmitted monthly to the Alaska Game Commission.

§ 92.4 *Resident trapping, hunting, and fishing licenses.* No resident of the Territory over 16 years of age, except a native-born Indian or Eskimo, shall take game animals, fur animals, birds, or game fishes in the Territory without first having obtained a resident hunting license for game animals or birds, a trapping license for fur animals, or a fishing license for game fishes, but a person who

is the holder of such trapping license shall be entitled to the privilege of hunting game animals or birds or taking game fishes, and a person who is the holder of a resident hunting license shall be entitled to the privilege of taking game fishes during the respective open seasons.

§ 92.5 *Revocation of prior regulations.* On and after July 1, 1943, all former regulations of the Alaska Game Commission relative to guides, poisons, and resident hunting and trapping licenses shall be and are hereby revoked.

In testimony whereof, we have hereunto set our hands and caused the official seal of the Commission to be affixed in the City of Juneau, Territory of Alaska, this 1st day of July 1943.

[SEAL] EARL N. OHMER,
Commissioner First Judicial Division
and Chairman.
FRANK P. WILLIAMS,
Commissioner Second Judicial
Division.

ANDREW A. SIMONS,
Commissioner Third Judicial Division.
GORDON SPRINGBETT,
Commissioner Fourth Judicial
Division.

FRANK DUFRESNE,
Secretary, Executive Officer,
Chief Representative of Fish and
Wildlife Service resident in Alaska.

[F. R. Doc. 43-10964; Filed, July 7, 1943;
4:10 p. m.]

Notices

DEPARTMENT OF THE INTERIOR.

Bituminous Coal Division.

[Docket No. A-1907, Part II]

DISTRICT BOARD 12

ORDER POSTPONING HEARING

In the matter of the petition of District Board No. 12 requesting the establishment of absorptions of certain freight charges and a federal tax on transportation on certain locomotive fuels.

Petitioner having moved that the hearing in the above-entitled matter heretofore scheduled for July 8, 1943, be postponed until July 15, 1943, and there having been no opposition thereto;

Now, therefore, it is ordered, That the hearing in the above-entitled matter be postponed from July 8, 1943 to 10 o'clock in the forenoon of July 16, 1943 at the place heretofore designated.

Dated: July 7, 1943.

[SEAL] DAN H. WHEELER,
Director.

[F. R. Doc. 43-10987; Filed, July 8, 1943;
11:04 p. m.]

[Docket No. A-1907]

DISTRICT BOARD 7

ORDER GRANTING TEMPORARY RELIEF AND NOTICE OF AND ORDER FOR HEARING

In the matter of the petition of District Board No. 7 for the establishment of

¹ A list of licensed guides may be obtained upon request addressed to the Alaska Game Commission, Juneau, Alaska.

certain price classifications and minimum prices for the coals of Peerless Coal & Coke Company, Peerless Mine No. 4, Mine Index No. 248.

An original petition, pursuant to section 4 II (d) of the Bituminous Coal Act of 1937, has been duly filed with this Division by the above-named party, requesting the establishment, both temporary and permanent, of price classifications and minimum prices for the coals of Peerless Coal & Coke Company, Peerless Mine No. 4, Mine Index No. 248, in District No. 7 when mechanically cleaned, sized and loaded at the tippie of Mine Index No. 137.

Although insufficient facts are set forth in the petition to warrant the establishment of higher price classifications and minimum prices than those heretofore established for these coals when loaded for shipment at the existing loading facilities of Mine Index No. 248, sufficient facts are stated to justify the granting of temporary relief in the manner hereinafter provided.

It appearing that no final determination should be made at this time with respect to the establishment of permanent price classifications and minimum prices for the coals of the aforesaid mine as requested; and

It appearing that a reasonable showing of necessity has been made for the granting of temporary relief in the manner hereinafter set forth; and

No petitions of intervention having been filed with the Division in the above-entitled matter; and

The following action being deemed necessary in order to effectuate the purposes of the Act;

It is ordered, That, pending final disposition of the above-entitled matter, temporary relief be, and the same hereby is, granted as follows: Commencing forthwith, the Schedule of Effective Minimum Prices for District No. 7 for All Shipments Except Truck is supplemented to include the price classifications, minimum prices and other matters set forth in the schedule designated Supplement R attached hereto and made a part hereof.

It is further ordered, That a hearing in the above-entitled matter under the applicable provisions of the Bituminous Coal Act of 1937 and the rules of the Division be held on August 5, 1943, at 10 o'clock in the forenoon of that day, at a hearing room of the Bituminous Coal Division, 734 15th Street, N. W., Washington, D. C. On such day the Chief of the Records Section will advise as to the room where such hearing will be held.

It is further ordered, That Edward J. Hayes, or any other officer or officers of the Division duly designated for that purpose shall preside at the hearing in such matter. The officers so designated to preside at such hearing are hereby authorized to conduct said hearing, to administer oaths and affirmations, examine witnesses, take evidence, to continue said hearing from time to time, and to prepare and submit proposed findings of fact and conclusions and the recommendation of an appropriate order in the premises, and to perform all other

duties in connection therewith authorized by law.

Notice of such hearing is hereby given to all parties herein and to persons or entities having an interest in this proceeding and eligible to become a party herein. Any person desiring to be admitted as a party to this proceeding may file a petition of intervention in accordance with the rules and regulations of the Bituminous Coal Division for proceedings instituted pursuant to section 4 II (d) of the Act, setting forth the facts on the basis of which the relief in the original petition is supported or opposed or on the basis of which other relief is sought. Such petitions of intervention shall be filed with the Bituminous Coal Division on or before July 31, 1943.

All persons are hereby notified that the hearing in the above-entitled matter and any orders entered therein may concern, in addition to the matters specifically alleged in the petition, other matters necessarily incidental and related thereto, which may be raised by amendment to the petition, petitions of intervention, or otherwise, or which may be necessary corollaries to the relief, if any, granted on the basis of this petition.

The matter concerned herewith is in regard to the petition of Peerless Coal & Coke Company requesting that, in addition to the price classifications and minimum prices heretofore established for the coals of its Peerless No. 4 Mine, Mine Index No. 248, in District No. 7, the following price classifications be established for the coals of the said mine when mechanically cleaned, sized and loaded for rail shipments over the tippie of Mine Index No. 137:

Size groups and price classifications requested

1, C; 2, B; 3, A; 4, A; 5, A; 6, B; 7, B; 8, D; 9, D; 10, D.

Dated: July 6, 1943.

[SEAL] DAN H. WHEELER,
Director.

[F. R. Doc. 43-10988; Filed, July 8, 1943; 11:04 p. m.]

[Docket No. B-343]

ELZA PARKE, CODE MEMBER

ORDER POSTPONING HEARING

The above-entitled matter having been heretofore scheduled for hearing on July 20, 1943, at 10:00 a. m., at a hearing room of the Bituminous Coal Division at the County Court House, Evansville, Indiana; and

A Subpoena Ad Testificandum and Deces Tecum having been issued requiring the appearance of Elza Parke, R. F. D. No. 3, Oakland, Indiana, on the 20th day of July, 1943, at 10:00 a. m., at said hearing room or at such other times or places to which the hearing in the above-entitled matter may be postponed; and

The Director deeming it advisable that said hearing should be postponed;

It is accordingly ordered, That the hearing in the above-entitled matter be and the same hereby is postponed from

July 20, 1943, at 10:00 a. m., to August 7, 1943, at 10:00 a. m., at a hearing room of the Bituminous Coal Division, at the Commissioner's Room, Court House, Evansville, Indiana; and

It is further ordered, That D. C. McCurtain, vice Charles O. Fowler, or any other duly designated officer or officers of the Bituminous Coal Division, shall preside at the hearing in said matter; and

It is further ordered, That the notice of and order for hearing, dated June 16, 1943, shall, in all other respects, remain in full force and effect; and

It is further ordered, That, instead of the time and place directed in said subpoena, said Elza Parke, R. F. D. No. 3, Oakland, Indiana, be and he hereby is required to appear, to testify, and to give evidence in the above-entitled matter, and to bring with him and produce at the time and place of said postponed hearing, the records and documents described in said subpoena.

Dated: July 6, 1943.

[SEAL] DAN H. WHEELER,
Director.

[F. R. Doc. 43-10989; Filed, July 8, 1943; 11:04 p. m.]

[Docket No. A-2022]

SUMMIT COAL MINING CO.

ORDER GRANTING TEMPORARY RELIEF AND NOTICE OF AND ORDER FOR HEARING

In the matter of the petition of Summit Coal Mining Company, a code member in District No. 1, for permission to mix the coals produced at certain mines for rail shipments.

An original petition, pursuant to section 4 II (d) of the Bituminous Coal Act of 1937, has been duly filed with this Division by the above-named party, requesting the establishment, both temporary and permanent, of minimum prices for the mixture of coals produced at Mine Index Nos. 2394, 833, 2224, 1541, 3675, 3401, 2609 and 2741 in District No. 1 for rail shipments originating at Juneau and Glen Campbell, Pennsylvania.

The records of the Division indicate that Mine Index No. 2224 is at present being operated by J. P. Prushnok (The Arcadia Company) and not by Roy Wetzel, as stated in the petition. Accordingly, no temporary or permanent relief is granted for the coals of Mine Index No. 2224.

With respect to coals of the other mines for which relief is requested, insufficient facts are set forth to justify the granting of permanent relief. However, it appears that a reasonable showing of necessity has been made for the granting of temporary relief in the manner hereinafter set forth.

No petitions of intervention having been filed with the Division in the above-entitled matter; and

The following action being deemed necessary in order to effectuate the purposes of the Act;

It is ordered, That, pending disposition of the above-entitled matter, temporary relief is granted as follows:

Commencing forthwith, the Schedule of Effective Minimum Prices for District No. 1 for All Shipments Except Truck is supplemented to include the price classifications, minimum prices, and other matters in the schedule designated Supplement R attached hereto and made a part hereof.

Notice is hereby given that applications to stay, terminate or modify the temporary relief herein granted may be filed with the Division pursuant to the Rules and Regulations Governing Practice and Procedure before the Bituminous Coal Division in Proceedings Instituted Pursuant to section 4 II (d) of the Bituminous Coal Act of 1937.

It is further ordered, That a hearing in the above-entitled matter under the applicable provisions of said Act and the rules of the Division be held on August 10, 1943, at 10 o'clock in the forenoon of that day, at a hearing room of the Bituminous Coal Division, 734 Fifteenth Street, N.W., Washington, D. C. On such day the Chief of the Records Section will advise as to the room where such hearing will be held.

It is further ordered, That W. A. Cuff, or any other officer or officers of the Division duly designated for that purpose, shall preside at the hearing in such matter. The officers so designated to preside at such hearing are hereby authorized to conduct said hearing, to administer oaths and affirmations, examine witnesses, take evidence, to continue said hearing from time to time, and to prepare and submit proposed findings of fact and conclusions and the recommendation of an appropriate order in the premises, and to perform all other duties in connection therewith authorized by law.

Notice of such hearing is hereby given to all parties herein and to persons or entities having an interest in this proceeding and eligible to become a party herein. Any person desiring to be admitted as a party to this proceeding may file a petition of intervention in accordance with the rules and regulations of the Bituminous Coal Division for proceedings instituted pursuant to section 4 II (d) of the Act, setting forth the facts on the basis of which the relief in the original petition is supported or opposed or on the basis of which other relief is sought. Such petitions of intervention shall be filed with the Bituminous Coal Division on or before August 5, 1943.

All persons are hereby notified that the hearing in the above-entitled matter and any orders entered therein, may concern, in addition to the matters specifically alleged in the petition, other matters necessarily incidental and related thereto, which may be raised by amendment to the petition, petitions of intervention or otherwise, or which may be necessary corollaries to the relief, if any, granted on the basis of this petition.

The matter concerned herewith is in regard to the petition of Summit Coal Mining Company, requesting the establishment of minimum prices for the mixture of coals at Mine Index Nos. 2394, 833, 2224, 1541, 3675, 2609 and 2741 for rail shipments originating at Juneau, Penn-

sylvania, on the Baltimore and Ohio Railroad and at Glen Campbell, Pennsylvania, on the Pennsylvania Railroad. Dated: July 6, 1943.

[SEAL]

DAN H. WHEELER,
Director.

[F. R. Doc. 43-10990; Filed, July 8, 1943;
11:04 a. m.]

General Land Office.

[Circular 1560]

CEDARVALE, NEW MEXICO

SALE OF TOWN LOTS

1. *Statutory authority.* The lots in the abandoned railroad right of way through the town site of Cedarvale, New Mexico will be disposed of under section 2381, Revised Statutes. The plat of the subdivisional survey of the right of way was accepted March 3, 1942.

2. *Area and price.* The area and minimum price of the lots which will be sold are as follows:

Block	Lot	Area	Appraisal
		Sq. ft.	
4	7	2602.00	\$10.00
4	8	3345.00	10.00
4	9	3500.00	10.00
4	10	3500.00	10.00
4	11	3119.00	12.00
4	12	1886.00	8.00
4	13	3487.00	10.00
4	14	3489.00	10.00
4	15	3491.00	10.00
4	16	3493.00	10.00
4	17	3494.00	10.00
4	18	3496.00	10.00
4	19	2203.00	9.00
5	13	2489.00	10.00
7	4	1114.00	3.00
7	5	1111.00	4.00
8	8	4020.00	16.00
8	9	3500.00	10.00
8	10	3500.00	10.00
8	11	3500.00	10.00
8	12	3500.00	10.00
8	13	3500.00	10.00
8	14	3474.00	14.00
8	15	1103.00	4.00
8	16	2874.00	9.00
8	17	3507.00	10.00
8	18	3509.00	10.00
8	19	3511.00	10.00
8	20	2214.00	9.00
9	19	3292.00	13.00
14	7	1138.00	4.00
14	8	1090.00	3.00
15	1	5260.00	21.00
15	2	3500.00	10.00
15	3	3500.00	10.00
15	4	3500.00	10.00
15	5	3500.00	10.00
15	6	3500.00	10.00
15	7	3500.00	10.00
15	8	3500.00	10.00
15	9	3500.00	10.00
15	10	3500.00	10.00
15	11	3752.00	15.00
16	1	2223.00	9.00
16	2	3481.00	10.00
16	3	3479.00	10.00
16	4	3478.00	10.00
16	5	3476.00	10.00
16	6	3474.00	10.00
16	7	3472.00	10.00
16	8	3213.00	10.00
16	9	1862.00	7.00

3. *Public sale.* On Wednesday, October 6, 1943, at 10:00 a. m., a sale at public auction to the highest bidder of the above described lots will be held at the town site. The sale will be conducted from day to day under the supervision of a representative of the Commissioner of the General Land Office until all the lots shall have been offered. The lots will

be sold for cash and must be paid for on the date of sale. No lot will be sold for less than the appraised price.

4. *Manner of sale.* Bids may be made either in person or by agent but not by mail or at any time or place other than the time and place at which the lots are offered for sale hereunder. Any person may purchase any number of lots for which he is highest bidder. The bidders will be required to show that they are citizens of the United States or have declared their intention to become such. If bids are made by a corporation, evidence must be furnished, including a certified copy of its articles of incorporation, showing that it is a corporation organized under the laws of the United States or of any State, territory, or possession thereof, and that it is authorized to acquire and hold real estate in the State of New Mexico.

5. *Removal of improvements.* Owners of buildings who do not purchase the lots on which the buildings are located will be allowed six months from date of sale in which to remove their improvements.

6. *Warning.* All persons are warned against forming any combination or agreement which will prevent any lot from selling advantageously or which will in any way hinder or embarrass the sale. Any persons so offending will be prosecuted under section 59 of the Criminal Code, U.S.C. Title 18, section 113.

7. *Authority of superintendent.* The Commissioner's representative conducting the sale is hereby authorized to reject any and all bids for any lots and after all lots have been offered he will not close the sale but will suspend the same and make recommendation to this office as to whether the suspension should be continued or the sale closed. In the event the sale should be closed, the unsold lots will then be subject to private sale at the appraised price.

JOEL DAVID WOLFSOHN,
Assistant Commissioner.

Approved: June 26, 1943.

OSCAR L. CHAPMAN,
Assistant Secretary.

[F. R. Doc. 43-10979; Filed, July 8, 1943;
9:44 a. m.]

[Public Land Order 143¹]

FLORIDA

REVOCATION OF LAND WITHDRAWAL

Revoking Executive Orders No. 2353 of April 3, 1916, and No. 4704 of August 10, 1927, reserving and transferring lands for public purposes.

By virtue of the authority vested in the President and pursuant to Executive Order No. 9337 of April 24, 1943 (8 F.R. 5516), and since it has been determined that the title to the lands involved is not in the United States, it is ordered as follows:

Executive Order No. 2353 of April 3, 1916, establishing the Fort Matanzas Military Reservation upon certain lands

¹ Affects tabulation 50 CFR 11.1f.

in Florida, and Executive Order No. 4704 of August 10, 1927, transferring a portion of the said reservation to the Department of Agriculture as a refuge for birds, are hereby revoked.

ABE FORTAS,

Acting Secretary of the Interior.

JUNE 18, 1943.

[F. R. Doc. 43-10981; Filed, July 8, 1943; 9:43 a. m.]

[Public Land Order 144¹]

SALT PLAINS NATIONAL WILDLIFE REFUGE,
OKLAHOMA
ENLARGEMENT

By virtue of the authority vested in the President and pursuant to Executive Order No. 9337 of April 24, 1943 (8 F.R. 5516), it is ordered as follows:

All public lands within the following-described area in Alfalfa County, Oklahoma, are hereby withdrawn, subject to valid existing rights, from all forms of appropriation under the public-land laws, including the mining laws and the mineral-leasing laws; and such lands, and all other lands within the said area acquired or being acquired by the United States in connection with the Great Salt Plains Dam and Reservoir on the Salt Fork of the Arkansas River, which have been determined by the Secretary of the Interior to be suitable for the use of the Department of the Interior as a breeding ground for migratory birds and other wildlife, are hereby added to and reserved as a part of the Salt Plains National Wildlife Refuge:

INDIAN MERIDIAN

T. 26 N., R. 9 W.,
Sec. 3, SW $\frac{1}{4}$ NW $\frac{1}{4}$ SW $\frac{1}{4}$, NW $\frac{1}{4}$ SW $\frac{1}{4}$ SW $\frac{1}{4}$, and S $\frac{1}{2}$ SW $\frac{1}{4}$ SW $\frac{1}{4}$;
Sec. 4, lots 2 to 9, inclusive, SW $\frac{1}{4}$ NE $\frac{1}{4}$, the south 15.00 acres of the SE $\frac{1}{4}$ NE $\frac{1}{4}$, SE $\frac{1}{4}$ NW $\frac{1}{4}$, N $\frac{1}{2}$ SE $\frac{1}{4}$ and SE $\frac{1}{4}$ SE $\frac{1}{4}$;
Sec. 5, lots 1 and 8;
Sec. 8, E $\frac{1}{2}$ SE $\frac{1}{4}$;
Sec. 9, all fractional;
Sec. 10, lots 1 to 6, inclusive, S $\frac{1}{2}$ NW $\frac{1}{4}$ NE $\frac{1}{4}$, SW $\frac{1}{4}$ NE $\frac{1}{4}$, S $\frac{1}{2}$ NE $\frac{1}{4}$ NW $\frac{1}{4}$, NW $\frac{1}{4}$ NW $\frac{1}{4}$, S $\frac{1}{2}$ NW $\frac{1}{4}$, and NW $\frac{1}{4}$ SE $\frac{1}{4}$;
Sec. 15, lot 1, that part of lot 2 described by metes and bounds as follows: Beginning at the northwest corner of lot 2, sec. 15; thence south to the southwest corner of lot 2; thence east 40 rods; thence north 20 rods; thence east 40 rods to a point in the east boundary of lot 2; thence north to the northeast corner of lot 2; thence westerly along the northerly boundary of lot 2, to the place of beginning; that part of lot 3 described by metes and bounds as follows: Beginning at the northeast corner of lot 3, sec. 15; thence south 30 rods; thence west 60 rods; thence south 30 rods; thence west 20 rods to a point in the west boundary of lot 3; thence north to the northwest corner of lot 3; thence northeasterly along the northerly boundary of lot 3, to the place of beginning; that part of the SW $\frac{1}{4}$ NE $\frac{1}{4}$ described by metes and bounds as follows: Beginning at the northwest corner of the SW $\frac{1}{4}$ NE $\frac{1}{4}$ sec. 15; thence south 30 rods; thence east 16 rods; thence north 20 rods; thence east 24 rods; thence north 10 rods to a point in the north boundary of the SW $\frac{1}{4}$ NE $\frac{1}{4}$; thence west 40 rods to the place of beginning; NW $\frac{1}{4}$ NW $\frac{1}{4}$, S $\frac{1}{2}$ NW $\frac{1}{4}$, NW $\frac{1}{4}$

NE $\frac{1}{4}$ SW $\frac{1}{4}$, NW $\frac{1}{4}$ SW $\frac{1}{4}$, and NW $\frac{1}{4}$ SW $\frac{1}{4}$ SW $\frac{1}{4}$;

Sec. 16, all;

Sec. 17, SE $\frac{1}{4}$ SE $\frac{1}{4}$;

Sec. 20, NE $\frac{1}{4}$ NE $\frac{1}{4}$, S $\frac{1}{2}$ NE $\frac{1}{4}$, NE $\frac{1}{4}$ SW $\frac{1}{4}$, S $\frac{1}{2}$ SW $\frac{1}{4}$, and SE $\frac{1}{4}$;

Sec. 21, NW $\frac{1}{4}$ NE $\frac{1}{4}$ NE $\frac{1}{4}$, N $\frac{1}{2}$ SW $\frac{1}{4}$ NE $\frac{1}{4}$ NE $\frac{1}{4}$, N $\frac{1}{2}$ NW $\frac{1}{4}$ NE $\frac{1}{4}$, N $\frac{1}{2}$ S $\frac{1}{2}$ NW $\frac{1}{4}$ NE $\frac{1}{4}$, NW $\frac{1}{4}$, and NW $\frac{1}{4}$ SW $\frac{1}{4}$;

Sec. 29, W $\frac{1}{2}$ NE $\frac{1}{4}$ NW $\frac{1}{4}$ NE $\frac{1}{4}$, W $\frac{1}{2}$ NW $\frac{1}{4}$ NE $\frac{1}{4}$, W $\frac{1}{2}$ SE $\frac{1}{4}$ NW $\frac{1}{4}$ NE $\frac{1}{4}$, NW $\frac{1}{4}$, and NW $\frac{1}{4}$ SW $\frac{1}{4}$;

Sec. 30, all;

Sec. 31, lots 1 and 2, that part of lot 3 described by metes and bounds as follows: Beginning at the northwest corner of lot 3, sec. 31; thence south 80 rods to the southwest corner of lot 3; thence east 26.09 rods; thence north 20 rods; thence east 40 rods to a point in the east boundary of lot 3; thence north 60 rods to the northeast corner of lot 3; thence west 66.09 rods to the place of beginning; that part of lot 4 described by metes and bounds as follows: Beginning at the northwest corner of lot 4, sec. 31; thence south 40 rods; thence east 26.09 rods; thence north 40 rods to a point in the north boundary of lot 4; thence west 26.09 rods to the place of beginning; W $\frac{1}{2}$ NW $\frac{1}{4}$ NE $\frac{1}{4}$ NE $\frac{1}{4}$, NE $\frac{1}{4}$ NW $\frac{1}{4}$ NE $\frac{1}{4}$, W $\frac{1}{2}$ NW $\frac{1}{4}$ NE $\frac{1}{4}$, W $\frac{1}{2}$ SE $\frac{1}{4}$ NW $\frac{1}{4}$ NE $\frac{1}{4}$, NW $\frac{1}{4}$ SW $\frac{1}{4}$ NE $\frac{1}{4}$, E $\frac{1}{2}$ NW $\frac{1}{4}$, and that part of the NE $\frac{1}{4}$ SW $\frac{1}{4}$ described by metes and bounds as follows: Beginning at the northwest corner of the NE $\frac{1}{4}$ SW $\frac{1}{4}$ sec. 31; thence south 30 rods; thence east 40 rods; thence north 30 rods to a point in the north boundary of the NE $\frac{1}{4}$ SW $\frac{1}{4}$; thence west 40 rods to the place of beginning;

T. 27 N., R. 9 W.,

Sec. 7, the south 60 rods of lot 4;

Sec. 18, lots 1 to 4, inclusive, E $\frac{1}{2}$ NE $\frac{1}{4}$, E $\frac{1}{2}$ W $\frac{1}{2}$, and SE $\frac{1}{4}$;

Sec. 19, lots 1 to 6, inclusive, NE $\frac{1}{4}$, E $\frac{1}{2}$ NW $\frac{1}{4}$, N $\frac{1}{2}$ SE $\frac{1}{4}$, and SE $\frac{1}{4}$ SE $\frac{1}{4}$;

Sec. 20, W $\frac{1}{2}$, and the SE $\frac{1}{4}$ except that part described by metes and bounds as follows: Beginning at the northeast corner of said SE $\frac{1}{4}$ of sec. 20; thence west 12 $\frac{1}{2}$ rods; thence south 12 $\frac{1}{2}$ rods; thence east 12 $\frac{1}{2}$ rods; thence north 12 $\frac{1}{2}$ rods to the place of beginning;

Sec. 28, SW $\frac{1}{4}$ SW $\frac{1}{4}$;

Sec. 29, all fractional;

Sec. 30, lots 1 to 3 inclusive, lots 5 to 9, inclusive, SE $\frac{1}{4}$ NW $\frac{1}{4}$, NE $\frac{1}{4}$ SW $\frac{1}{4}$, NW $\frac{1}{4}$ SE $\frac{1}{4}$, and SE $\frac{1}{4}$ SE $\frac{1}{4}$;

Sec. 32, lots 1 to 7, inclusive, and lot 9, NE $\frac{1}{4}$ and NE $\frac{1}{4}$ SE $\frac{1}{4}$;

Sec. 33, NW $\frac{1}{4}$ NW $\frac{1}{4}$, S $\frac{1}{2}$ NW $\frac{1}{4}$, and SW $\frac{1}{4}$.

T. 26 N., R. 10 W.,

Sec. 5, SE $\frac{1}{4}$ NE $\frac{1}{4}$;

Sec. 8, N $\frac{1}{2}$ NE $\frac{1}{4}$;

Sec. 9, NE $\frac{1}{4}$ SW $\frac{1}{4}$;

Sec. 13, all;

Sec. 16, N $\frac{1}{2}$ NE $\frac{1}{4}$, SE $\frac{1}{4}$ NE $\frac{1}{4}$, SE $\frac{1}{4}$ SW $\frac{1}{4}$, and SE $\frac{1}{4}$;

Sec. 25, SE $\frac{1}{4}$;

Sec. 34, N $\frac{1}{2}$ SE $\frac{1}{4}$;

Sec. 35, S $\frac{1}{2}$ NE $\frac{1}{4}$, S $\frac{1}{2}$ NW $\frac{1}{4}$ except a 100-foot right of way of the Santa Fe Railroad, N $\frac{1}{2}$ SW $\frac{1}{4}$ except a 100-foot right of way of the Santa Fe Railroad, and SE $\frac{1}{4}$ except a 100-foot right of way of the Santa Fe Railroad.

Sec. 36, all;

T. 27 N., R. 10 W.,

Sec. 12, S $\frac{1}{2}$ NE $\frac{1}{4}$ SE $\frac{1}{4}$, SE $\frac{1}{4}$ NW $\frac{1}{4}$ SE $\frac{1}{4}$, E $\frac{1}{2}$ SW $\frac{1}{4}$ SE $\frac{1}{4}$, and SE $\frac{1}{4}$ SE $\frac{1}{4}$;

Sec. 13, the east 100 acres of the NE $\frac{1}{4}$, and S $\frac{1}{2}$;

Sec. 14, lots 3 and 4, NW $\frac{1}{4}$ SE $\frac{1}{4}$, and SE $\frac{1}{4}$ SE $\frac{1}{4}$;

Sec. 23, lots 1 and 3, lots 5 to 9, inclusive, SW $\frac{1}{4}$ NE $\frac{1}{4}$, S $\frac{1}{2}$ NW $\frac{1}{4}$, NE $\frac{1}{4}$ SW $\frac{1}{4}$, and NW $\frac{1}{4}$ SE $\frac{1}{4}$;

Sec. 24, lots 1 to 7, inclusive, NE $\frac{1}{4}$ NE $\frac{1}{4}$, W $\frac{1}{2}$ NE $\frac{1}{4}$, NW $\frac{1}{4}$, and N $\frac{1}{2}$ SW $\frac{1}{4}$;

Sec. 25, NE $\frac{1}{4}$ and NE $\frac{1}{4}$ SE $\frac{1}{4}$;

Sec. 28, NE $\frac{1}{4}$ SE $\frac{1}{4}$;

Sec. 34, NW $\frac{1}{4}$ SW $\frac{1}{4}$.

The areas described aggregate 11,600.57 acres, including 543.52 acres of public land, and 11,057.05 acres of lands acquired or in the process of acquisition.

As to any of the above-described lands that are under the primary jurisdiction of the War Department, their reservation and use by the Department of the Interior, and enforcement of laws and regulations thereon by said Department, shall be without interference with any existing or future uses or regulations of the War Department in the operation and maintenance of the Great Salt Plains Dam and Reservoir Floor Control Project, or in any other uses by the War Department for national defense.

In the administration of these lands as a part of the Salt Plains National Wildlife Refuge, the Department of the Interior shall have the authority to utilize and dispose of the economic resources of the land in accordance with the laws and regulations governing national wildlife refuges, and to administer and develop the lands in a manner necessary for the proper management of wildlife, including the construction of administrative buildings, fences, trails, fire breaks, check dams, control structures, boat piers, landings, and other necessary structures, but none of these things shall be done prior to submission of plans to, and approval thereof by, the Secretary of War.

The reservation made by this order supersedes and revokes so far as any of the above-described public lands are affected, the temporary withdrawal for flood control purposes made by Executive Order No. 8089 of April 13, 1939.

The Salt Plains Wildlife Refuge was established by Executive Order No. 5314 of March 26, 1930, and enlarged by Executive Order No. 7925 of July 5, 1938, and the designation thereof was changed to Salt Plains National Wildlife Refuge by Proclamation No. 2416 of July 25, 1940.

Executive Order No. 6964 of February 5, 1935, as amended, withdrawing for classification and other purposes all vacant, unreserved, and unappropriated public lands in the State of Oklahoma and certain other States, is hereby amended to exclude from its provisions the public lands in the above-described area.

ABE FORTAS,

Acting Secretary of the Interior.

JUNE 24, 1943.

[F. R. Doc. 43-10982; Filed, July 8, 1943; 9:43 a. m.]

DEPARTMENT OF LABOR.

Wage and Hour Division.

[Administrative Order 202]

FRUIT AND VEGETABLE PACKING AND FARM PRODUCTS ASSEMBLING INDUSTRY

APPOINTMENT OF INDUSTRY COMMITTEE
NO. 62

1. By virtue of and pursuant to the authority vested in me by the Fair Labor Standards Act of 1938, I, L. Metcalf, Walling, Administrator of the Wage and

¹ Affects tabulation 50 CFR 11.1 f.

Hour Division, United States Department of Labor, do hereby appoint and convene for the Fruit and Vegetable Packing and Farm Products Assembling Industry (as such industry is defined in paragraph 2) an industry committee composed of the following representatives:

For the public:

Willard L. Thorp, Chairman, New York, New York.
James E. Chace, Gainesville, Florida.
Robert H. Wettach, Chapel Hill, North Carolina.
Gladys Boone, Sweetbriar, Virginia.
Harold E. Fey, Chicago, Illinois.

For the employers:

N. C. Blackburn, Memphis, Tennessee.
Samuel Fraser, Rochester, New York.
Loring Raoul, Sarasota, Florida.
William M. Durham, Sr., Comanche, Texas.
John Campbell, Leesburg, Florida.

For the employees:

Lewis Bentzley, Memphis, Tennessee.
Conrad Espe, Philadelphia, Pennsylvania.
Sam P. Ming, St. Louis, Missouri.
Boris Shishkin, Washington, D. C.
Hal P. Angus, Oakland, California.

Such representatives have been chosen with due regard to the geographical regions in which such industry is carried on.

2. For the purpose of this order the term "Fruit and Vegetable Packing and Farm Products Assembling Industry" means:

The assembling and preparing for market of fresh fruits and vegetables, and other farm and related products (including wild and domesticated animals other than those assembled for processing into food for human or animal consumption).

a. It includes, but without limitation:

(1) The packing of fresh fruits and vegetables; the shelling of nuts; the ginning and compressing of cotton; the retting and decorticating of flax and other vegetable fibers; and other similar operations performed on farm and related products.

(2) The gathering or collecting of wild berries, plants, flowers, gums, saps, seeds and other forms of wild plant or animal life.

(3) "The leaf processing branch of the Cigar Industry" as defined in the wage order for the Cigar Industry.

b. *Provided, however,* That this industry does not include:

(1) The assembling of fresh fruits and vegetables or other farm and related products when performed in a marketing or wholesaling establishment which does no preparing for market within the meaning of this definition and which receives directly from gatherers of non-cultivated products or from farmers products constituting less than one-half of all products handled; (2) logging; (3) public warehousing of commodities other than cotton; (4) any products included in the Canned Fruits and Vegetables and Related Products Industry; Cottonseed and Peanut Crushing Industry; Vegetable Fats and Oils Industry; and Meat, Poultry, and Dairy Products Industry (as defined in Administrative Orders Nos. 182, 189, 190, and 201 respectively), or in the Grain Products Industry and the Tobacco Industry (as defined in the wage orders for such industries).

3. The definition of the Fruit and Vegetable Packing and Farm Products Assembling Industry covers all occupations which are necessary to the operations of the industry, including clerical, maintenance, shipping and selling occupations; provided that where an employee covered by this definition is em-

ployed during the same workweek at two or more different minimum rates of pay, he shall be paid the highest of such rates for such workweek unless records concerning his employment are kept by his employer in accordance with applicable regulations of the Wage and Hour division.

4. Any person, who, in the opinion of the committee, having a substantial interest in the proceeding and who is prepared to present material pertinent to the question under consideration, may, with the approval of the committee, appear on his own behalf or on behalf of any other person. Moreover, any interested person may submit in writing pertinent data to the committee either through the Administrator or through the chairman of the committee.

5. The industry committee herein created shall meet at 10:00 a. m. on July 27, 1943 in Room 1001 at 165 West 46th Street, New York, New York, and, in accordance with the provisions of the Fair Labor Standards Act of 1938 and rules and regulations promulgated thereunder, shall proceed to investigate conditions in the industry and recommend to the Administrator minimum wage rates for all employees thereof who within the meaning of said Act are "engaged in commerce or in the production of goods for commerce," excepting employees exempted by virtue of the provisions of section 13 (a) and employees coming under the provisions of section 14.

Signed at New York, New York, this 2d day of July 1943.

L. METCALFE WALLING,
Administrator.

[F. R. Doc. 43-10969; Filed, July 7, 1943;
4:37 p. m.]

[Administrative Order 203]

MEAT, POULTRY, AND DAIRY PRODUCTS
INDUSTRY

ACCEPTANCE OF RESIGNATION FROM AND
APPOINTMENT TO INDUSTRY COMMITTEE

By virtue of and pursuant to the authority vested in me by the Fair Labor Standards Act of 1938, I, L. Metcalfe Walling, Administrator of the Wage and Hour Division, United States Department of Labor,

Do hereby accept the resignations of Harry Henderson of Chicago, Illinois and Fred H. Sexauer of New York, New York, from Industry Committee No. 61 for the Meat, Poultry, and Dairy Products Industry, and do appoint in their stead E. E. Carlson of Medford, Wisconsin and Charles Hawes of New York, New York, respectively, as representatives for the Employers on such Committee.

Signed at New York, New York this 2d day of July 1943.

L. METCALFE WALLING,
Administrator.

[F. R. Doc. 43-10970; Filed, July 7, 1943;
4:37 p. m.]

LEARNER EMPLOYMENT CERTIFICATES
ISSUANCE TO VARIOUS INDUSTRIES

Notice of issuance of special certificates for the employment of learners un-

der the Fair Labor Standards Act of 1938.

Notice is hereby given that special certificates authorizing the employment of learners at hourly wage rates lower than the minimum wage rate applicable under section 6 of the Act are issued under section 14 thereof, Part 522 of the regulations issued thereunder (August 16, 1940, 5 F.R. 2862, and as amended June 25, 1942, 7 F.R. 4725), and the determination and order or regulation listed below and published in the FEDERAL REGISTER as here stated.

Apparel Learner Regulations, September 7, 1940 (5 F.R. 3591), as amended by Administrative Order March 13, 1943 (8 F.R. 3079).

Single Pants, Shirts and Allied Garments, Women's Apparel, Sportswear, Rainwear, Robes and Leather and Sheep-Lined Garments, Divisions of the Apparel Industry, Learner Regulations, July 20, 1942 (7 F.R. 4724), as amended by Administrative Order March 13, 1943 (8 F.R. 3079).

Artificial Flowers and Feathers Learner Regulations, October 24, 1940 (5 F.R. 4203).

Glove Findings and Determination of February 20, 1940, as amended by Administrative Order September 20, 1940 (5 F.R. 3748), and as further amended by Administrative Order, March 13, 1943 (8 F.R. 3079).

Hosiery Learner Regulations, September 4, 1940 (5 F.R. 3530), as amended by Administrative Order March 13, 1943 (8 F.R. 3079).

Independent Telephone Learner Regulations, September 27, 1940 (5 F.R. 3829).

Knitted Wear Learner Regulations, October 10, 1940 (5 F.R. 3982), as amended by Administrative Order, March 13, 1943 (8 F.R. 3079).

Millinery, Learner Regulations, Custom Made and Popular Priced, August 29, 1940 (5 F.R. 3392, 3393).

Textile Learner Regulations, May 16, 1941 (6 F.R. 2446), as amended by Administrative Order March 13, 1943 (8 F.R. 3079).

Woolen Learner Regulations, October 30, 1940 (5 F.R. 4302).

Notice of amended order for the employment of learners in the Cigar Manufacturing Industry, July 20, 1941 (6 F.R. 3753).

The employment of learners under these certificates is limited to the terms and conditions therein contained and to the provisions of the applicable determination and order or regulations cited above. The applicable determination and order or regulations, and the effective and expiration dates of the certificates issued to each employer is listed below. The certificates may be cancelled in the manner provided in the regulations and as indicated in the certificates. Any person aggrieved by the issuance of any of these certificates, may seek a review or reconsideration thereof.

NAME AND ADDRESS OF FIRM, INDUSTRY, PRODUCT, NUMBER OF LEARNERS AND EFFECTIVE DATES

Apparel Industry

Union Underwear Company, Incorporated, Frankfort, Kentucky; Men's and boys' cotton shorts; 90 learners (A. T.); effective July 3, 1943, expiring January 3, 1944. (This certificate replaces the one issued to you effective June 28, 1943, and expiring May 12, 1944.)

Single Pants, Shirts, and Allied Garments, Women's Apparel, Sportswear, Rainwear, Robes, and Leather and Sheep-Lined Garments Divisions of the Apparel Industry

B. V. D. Corporation, High Street, Cambridge, Maryland; Men's sport

shirts; 10 learners (T); effective July 14, 1943, expiring July 14, 1944.

Chester Manufacturing Company, Chatham, New York; Cotton dresses; 5 learners (T); effective July 5, 1943, expiring July 5, 1944.

The Elder Manufacturing Company, McLeansboro, Illinois; Men's dress shirts; 10 percent (T); effective July 6, 1943, expiring July 6, 1944.

Gem Undergarment Company, Incorporated, Slatedale, Penn.; Ladies' rayon slips; 15 learners (E); effective July 3, 1943, expiring January 3, 1944.

Gort Girls' Frocks, Inc., 75 Stark Street, N. E., Wilkes-Barre, Pennsylvania; Children's cotton dresses, housecoats, playsuits, shorts and slacks; 20 learners (A. T.); effective July 5, 1943, expiring January 5, 1944.

Hudson Garment Company, 3 Prospect Avenue, Hudson, New York; WAAC cotton exercise suits; 10 learners (T); effective July 5, 1943, expiring July 5, 1944.

Jeuda Manufacturing Company, 106 West 11th Street, Berwick, Pennsylvania; Wearing apparel; 10 learners (T); effective July 7, 1943, expiring July 7, 1944.

Lackawanna Pants Manufacturing Company, 300 Brooke Street, Scranton, Pennsylvania; Work pants, military trousers, semi dress trousers; 10 percent (T); effective July 3, 1943, expiring July 3, 1944.

Marshall Clothing Manufacturing Company, 115 East Main Street, Butler, Indiana; Cotton athletic wear, rayon jackets, wool jackets; 10 learners (T); effective July 7, 1943, expiring July 7, 1944.

Oswego Manufacturing Company, 333 West 1st Street, Oswego, New York; Ladies' slips, sportswear and slacks; 6 learners (T); effective July 6, 1943, expiring July 6, 1944.

Paul Peirce, 239 South Los Angeles Street, Los Angeles, California; Chenille robes and bedspreads; 9 learners (T); effective July 5, 1943, expiring July 5, 1944.

Joseph Rogow & Sons, Incorporated, 4701 Liberty Avenue, Pittsburgh, Pennsylvania; Washable apparel; 20 learners (E); effective July 5, 1943, expiring January 5, 1944.

Waymart Products Company, 130 South Street, Waymart, Pennsylvania; Ladies' underwear; 8 learners (T); effective July 7, 1943, expiring July 7, 1944.

Roland Weinbaum, Inc., 4 Brooks Avenue, Quincy, Massachusetts; Ladies' cotton and rayon housecoats; 6 learners (T); effective July 14, 1943, expiring July 14, 1944.

Welch-Cook-Beals Company, 321-329 Third Street, S. E., Cedar Rapids, Iowa; Cotton work clothing; 10 learners (T); effective July 5, 1943, expiring July 5, 1944. (This certificate replaces the certificate you now have effective November 26, 1942, and terminating November 26, 1943.)

Gloves Industry

Ireland Brothers, 27 West State Street, Johnstown, New York; Leather dress gloves; 5 learners (T); effective July 7, 1943, expiring July 7, 1944.

Hosiery Industry

Currie Mills, Carthage, North Carolina; Seamless hosiery; 5 learners (T); effective July 8, 1943, expiring July 8, 1944.

Hiwassee Hosiery Mills, Incorporated, Cleveland, Tennessee; Seamless hosiery; 10 learners (A. T.); effective July 14, 1943, expiring January 14, 1944.

Holston Manufacturing Company, Knoxville (1), Tennessee; Seamless hosiery; 5 percent (A. T.); effective July 5, 1943, expiring October 12, 1943.

Hope Hosiery Mills, Adamstown, Pennsylvania; Seamless hosiery; cotton work socks; 3 learners (T); effective July 5, 1943, expiring July 5, 1944.

Moers Mills, Inc., Watertown, Tennessee; Seamless hosiery; 25 learners (E); effective July 8, 1943, expiring January 8, 1944.

Paul Knitting Mills, Commerce Street, Pulaski, Virginia; Seamless hosiery; 10 percent (A. T.); effective July 14, 1943, expiring January 14, 1944.

Knitted Wear Industry

Nescopeck Knitting Mills, Inc., 213 West Third Street, Nescopeck, Pennsylvania; Knitted underwear; 5 learners (T); effective July 14, 1943, expiring July 14, 1944.

Reidler Knitting Mill, 757 V. Broad Street, Hazleton, Pennsylvania; underwear; 20 learners (A. T.); effective July 7, 1943, expiring January 7, 1944.

Cigars Industry

Consolidated Cigar Corporation, Prince & Ross Streets, Lancaster, Pennsylvania; Cigars; 10 percent (T); Stripping machine operators for a learning period of 160 hours at 75% of the applicable minimum wage; effective July 7, 1943, expiring July 7, 1944.

Signed at New York, N. Y., this 6th day of July 1943.

MERLE D. VINCENT,
Authorized Representative,
of the Administrator.

[F. R. Doc. 43-10971; Filed, July 7, 1943;
4:37 p. m.]

LEARNER EMPLOYMENT CERTIFICATES

ISSUANCE TO VARIOUS INDUSTRIES

Notice of issuance of special certificates for the employment of learners under the Fair Labor Standards Act of 1938.

Notice is hereby given that special certificates authorizing the employment of learners at hourly wages lower than the minimum rate applicable under section 6 of the Act are issued under section 14 thereof and part 522.5 (b) of the Regulations issued thereunder (August 16, 1940, 5 F.R. 2862) to the employers listed below effective July 6, 1943.

The employment of learners under these certificates is limited to the terms and conditions as designated opposite the employer's name. These certificates are issued upon the employers' representations that experienced workers for the learner occupations are not available for employment and that they are actually in need of learners at subminimum rates in order to prevent curtailment of opportunities for employment. The certificates may be cancelled in the manner provided for in the Regulations and as indicated on the certificate. Any person aggrieved by the issuance of the

certificates may seek a review or reconsideration thereof.

NAME AND ADDRESS OF FIRM, PRODUCT, NUMBER OF LEARNERS, LEARNING PERIOD, LEARNER WAGE, LEARNER OCCUPATION, EXPIRATION DATE

Florida Paper Box Company, 246 North West 29th Street, Miami, Florida; Set up paper boxes; 3 learners (T); Stripping Machine Operator and Wrapping Machine Operator for a learning period of 240 hours at 35¢ per hour until January 6, 1944.

Signed at New York, N. Y., this 6th day of July 1943.

MERLE D. VINCENT,
Authorized Representative
of the Administrator.

[F. R. Doc. 43-10972; Filed, July 7, 1943;
4:37 p. m.]

FEDERAL POWER COMMISSION.

[Docket No. G-473].

SOUTHERN NATURAL GAS COMPANY

NOTICE OF APPLICATION

JULY 6, 1943.

Notice is hereby given that on June 10, 1943, the Southern Natural Gas Company, a Delaware corporation, filed an application for a certificate of public convenience and necessity under section 7 of the Natural Gas Act as amended.

The application covers the construction and operation of certain additions to applicant's natural gas transmission system consisting of seven transmission line loops and other miscellaneous items.

Applicant also seeks authorization to construct other appurtenant facilities during the year 1943, which include changes in its Perryville and Tarrant Compressor stations.

Any person desiring to be heard or to make any protest in reference to said application should, on or before the 22d day of July, 1943, file with the Federal Power Commission a petition or protest in accordance with the Commission's Rules of Practice and Regulations.

[SEAL]

LEON M. FUQUAY,
Secretary.

[F. R. Doc. 43-10948; Filed, July 7, 1943;
2:46 p. m.]

OFFICE OF DEFENSE TRANSPORTATION.

DELIVERY OF MILK IN WEST SALEM, WISCONSIN

RECOMMENDATION OF JOINT ACTION PLAN

Pursuant to a provision of a general order issued by the Office of Defense Transportation for the purpose, among others, of conserving and providently utilizing motor vehicles and vital equipment, materials and supplies, (General Order ODT 17, as amended, 7 F.R. 5678, 7694, 9623; 8 F.R. 8278, 8377), Cora F. Griswold and Fritz Ehlo have filed with the Office of Defense Transportation for approval a joint action plan relating to the transportation and delivery of milk and cream by motor vehicle in West Salem, Wisconsin.

The participants in the plan propose to eliminate wasteful operations in the transportation and delivery of milk and cream in West Salem, Wisconsin, by limiting retail deliveries to an every-other-day basis, and by suspending special deliveries. Both participants will serve their respective customers on the east side of the village on the same day, and on alternate days will serve their west side customers. Joint selling activities are not contemplated.

It appearing that the proposed joint action plan is in conformity with General Order ODT 17, as amended, and that the effectuation thereof will accomplish substantial conservation and efficient utilization of motor trucks and vital materials and supplies, the attainment of which purposes is essential to the successful prosecution of the war, I have approved the plan and recommend that the Chairman of the War Production Board find and certify under section 12 of Public Law No. 603, 77th Congress (56 Stat. 357), that the doing of any act or thing, or the omission to do any act or thing, by any person in compliance with said joint action plan, is requisite to the prosecution of the war (see Certificate 91, *infra*).

Issued at Washington, D. C., this 5th day of July 1943.

JOSEPH B. EASTMAN,
Director,
Office of Defense Transportation.

[F. R. Doc. 43-10975; Filed, July 8, 1943;
9:51 a. m.]

[Supplementary Order ODT 17-3]

CALUMET-INDIANA-ILLINOIS AREA

RESTRICTION OF MILK DELIVERY OPERATIONS

Pursuant to Executive Orders 8989 and 9156 (6 F.R. 6725, 7 F.R. 3349) and War Production Board Directive 21 (8 F.R. 5834), and in order to effectuate the provisions of General Order ODT 17, as amended (7 F.R. 5678, 7694, 9623, 8 F.R. 8278, 8377), to conserve and providently utilize vital equipment, material, and supplies, and to assure maximum utilization of the facilities, services, and equipment of the carriers named in Appendix No. 1 hereto, and to prevent or alleviate shortages in motor vehicle equipment, the attainment of which purposes is essential to the successful prosecution of the war, *It is hereby ordered*, That:

1. *General outline.* This order directs the carriers named in Appendix No. 1 hereto to conform their motor vehicle operations, in the delivery of milk in the Calumet-Indiana-Illinois Area, to the terms and provisions of a plan for joint action heretofore filed by such carriers with, and approved by, the Office of Defense Transportation. The order directs the carriers to restrict retail deliveries to an every-other-day basis, to refrain from making special deliveries, call-backs or more than one delivery on any day to any one person, and to make no delivery operations earlier than certain hours fixed by the order.

2. In respect of the delivery of milk, by vehicle, in the Calumet-Indiana-Illinois

Area, no private carrier named in Appendix No. 1 hereto shall:

(a) Make retail deliveries to any one customer more frequently than every other day, or make more than one call at the premises of a retail customer in any consecutive two-day period, or make any retail delivery to any customer who has received a retail delivery of milk on that day or the previous day from any milk distributor;

(b) Make any wholesale or retail deliveries before seven (7) o'clock in the morning, or cause any vehicle to leave the premises of such carrier earlier than six (6) o'clock in the morning, for operation over a route on which such deliveries are to be made, during the period between June 15 to September 14, inclusive, of any calendar year, or make any wholesale or retail deliveries before eight (8) o'clock in the morning, or cause any vehicle to leave the premises of such carrier earlier than seven (7) o'clock in the morning, for operation over a route on which such deliveries are to be made, during the period between September 15 to June 14, inclusive, of any calendar year: *Provided*, That the provisions of this paragraph (b) shall not apply to deliveries made to hospitals, the armed forces of the United States, plants engaged in the manufacture or assembly of war materials, or to deliveries made for the protection in emergencies of public health, life, or safety;

(c) Make any special deliveries, call-backs, or more than one delivery on any day to any one customer, except as allowed under any applicable general order of the Office of Defense Transportation.

3. As used in this order, the term:

(a) "Calumet-Indiana-Illinois Area" means and includes the municipalities of Calumet City, Lansing, and Oakglen, all in Cook County, Illinois, and the municipalities of Black Oak, East Chicago, East Gary, Gary, Griffith, Hammond, Highland, Hobart, Merrillville, Munster, Roby, Schererville, and Whiting, and the Township of Ross, all in Lake County, Indiana.

(b) "Retail delivery" means and includes the delivery of milk by vehicle directly to the home of the consumer.

(c) "Wholesale delivery" means and includes the distribution and delivery of milk to stores, restaurants, commissaries, hotels, institutions, or any other distribution or delivery of milk either for resale or for use and consumption on the premises where delivered, other than retail deliveries.

(d) "Milk" means and includes milk, cream, buttermilk, and any and all other products handled and distributed at wholesale or retail by the carriers named in Appendix No. 1 hereto in connection with the handling and distributing of milk at wholesale or retail.

(e) "Special delivery" means a delivery by vehicle made at the special instance and request of a particular person other than as a part of a regular scheduled delivery service.

(f) "Call-back" means a call by a vehicle at the premises of any one person subsequent to the first call on any given day, and includes calls made for the sole

purpose of picking up property for return, or for making collections.

(g) "Vehicle" means any rubber-tired vehicle propelled or drawn by mechanical power or by horses.

4. Communications concerning this order should refer to "Supplementary Order ODT 17-3," and, unless otherwise directed, should be addressed to the Division of Motor Transport, Office of Defense Transportation, Washington, D. C.

5. This order shall become effective July 8, 1943, and shall remain in full force and effect until the termination of the present war shall have been duly proclaimed, or until such earlier time as the Office of Defense Transportation by further order may designate.

Issued at Washington, D. C., this 8th day of July 1943.

JOSEPH B. EASTMAN,
Director, Office of
Defense Transportation.

APPENDIX No. 1

Name and Address

1. Clover Leaf Dairy (a corporation), Gary, Ind.
2. The Borden Company, operating as the Chicago Milk Division of The Borden Company (a corporation), Chicago, Ill.
3. Dixie Dairy Company (a corporation), Gary, Ind.
4. Norman Allen, Ed Allen, David Allen and Carl Youngren (a partnership) doing business as Prairie View Dairy, East Chicago, Ind.
5. United Milk Company (a corporation), Indiana Harbor, Ind.
6. Andy Kushel and Andy Smolen (a partnership) doing business as National Dairy, Whiting, Ind.
7. Emil Senchak (an individual) doing business as A. Senchak Dairy, Whiting, Ind.
8. Hunding Dairy Company (a corporation), Chicago, Ill.
9. Bowman Dairy Company (a corporation), Chicago, Ill.
10. Peter Wozniak and Joseph Wozniak (a partnership) doing business as North Hammond Dairy, Hammond, Ind.
11. John Neskis (an individual) doing business as Calumet Dairy, Calumet City, Ill.
12. William Rohloff and Peter Wojciechowski (a partnership) doing business as Maple Leaf Dairy, Hammond, Ind.
13. Louis Karras and Angelo Karras (a partnership) doing business as Jersey Maid Dairy, Hammond, Ind.
14. Jack E. Leep and Hilda Leep (a partnership) doing business as Pleasant View Dairy, Highland, Ind.
15. Claude Johnson (an individual) doing business as Johnson Dairy Service, Hammond, Ind.
16. Glen Park Dairy (a corporation), Gary, Ind.
17. Haxson Dairy Company (a corporation), Gary, Ind.
18. George Cooke and Arnold Erlandson (a partnership) doing business as Lake View Dairy Company, Gary, Ind.
19. Herman Swanson and Herman Swanson, Jr. (a partnership) doing business as Swanson's Dairy, Gary, Ind.
20. Sunderman Farm Products, Inc. (a corporation), Hobart, Ind.
21. Blue Ribbon Dairy, Inc. (a corporation), Gary, Ind.
22. U-Joy Milk Company (a corporation), Gary, Ind.
23. Tolleston Dairy, Inc. (a corporation), Gary, Ind.

[F. R. Doc. 43-10991; Filed, July 8, 1943;
11:10 a. m.]

OFFICE OF PRICE ADMINISTRATION.

[Gen. Order 51, Amdt. 3]

REGIONAL OFFICES

AUTHORIZATION TO FIX COMMUNITY CEILING PRICES

Authorization to Regional Offices and to such offices as may be authorized by Regional Offices to fix community (dollars-and-cents) ceiling prices.

General Order No. 51 is amended in the following respects:

1. In subparagraph (1) of paragraph (a), subparagraph (2) of paragraph (c), and in paragraph (n) the word "group" is substituted for the word "class", "groups" is substituted for "classes", and "Group" is substituted for "Class" wherever used.

2. Subparagraph (3) of paragraph (c) is amended to read as follows:

(3) *Group of store.* All retail stores selling any food items must post the group their store is in, as determined in accordance with the provisions of Revised Maximum Price Regulations Nos. 238 and 268, on a sign reading "OPA-1", "OPA-2", "OPA-3", or "OPA-4", whichever applies, or on a sign which the Office of Price Administration may furnish, so that it can be clearly seen by their customers; except that if under any order issued under paragraph (n) of this General Order No. 51, a retailer is required to post the sign of another group, he must post the sign of such other group.

3. Subparagraph (1) of paragraph (m) is amended to read as follows:

(1) "Group 1 retail store" shall be as defined in Revised Maximum Price Regulations Nos. 238 and 268 and determined in accordance with the provisions of those regulations. The definition of this group is as follows: "Group 1 retail store" is an "independent" retail store with annual gross sales of less than \$50,000. A retail store shall be an "independent" retail store if it is not one of 4 or more stores under one ownership whose combined "annual gross sales" are \$500,000 or more.

This amendment shall become effective July 13, 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871; E.O. 9328, 8 F.R. 4681)

Issued this 7th day of July 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-10939; Filed, July 7, 1943;
12:14 p. m.]

LIST OF INDIVIDUAL ORDERS GRANTING ADJUSTMENTS, ETC. UNDER PRICE REGULATIONS

The following orders were filed with the Division of the Federal Register on July 6, 1943.

Order number:	Name
MPR 136, as amended, Order 73.	General Ceramics & Steatite Corp.
MPR 188, Order 478---	Albert Lomas,

* 8 F.R. 6008, 6071.

Copies of these orders may be obtained from the Office of Price Administration.

ERVIN H. POLLACK,
Head, Editorial and Reference Section.

[F. R. Doc. 43-10938; Filed, July 7, 1943;
12:14 p. m.]

SECURITIES AND EXCHANGE COMMISSION.

FRED F. PETERSEN CO., INC.

FINDINGS AND ORDER REVOKING REGISTRATION AND DISMISSING PROCEEDINGS IN PART

At a regular session of the Securities and Exchange Commission held at its office in the City of Philadelphia, Pennsylvania, on the 5th day of July, A. D. 1943.

1. Fred F. Petersen Co., Inc., 25 Broad St., N. Y., N. Y., a New York corporation (hereinafter referred to as the "registrant") is registered as a broker and dealer pursuant to section 15 of the Securities Exchange Act of 1934, and was, at the time of the order hereinafter mentioned, a member of the National Association of Securities Dealers, Inc.

2. The Commission, on the basis of facts reported to it, ordered a hearing pursuant to sections 15 (b) and 15A of said Act to determine (among other things) whether or not the allegations of fact set out in said order are true, whether or not said registration should be revoked, and whether or not the registrant should be suspended or expelled from membership in the National Association of Securities Dealers, Inc. The facts alleged, if true, tend to show that the registrant is permanently enjoined by a decree of the Supreme Court of the State of New York, held in and for the County of New York, entered on or about February 3, 1943, from engaging in and continuing certain conduct and practices in connection with the sale of securities.

3. The registrant has acknowledged service of adequate notice, has waived hearings, admitted the facts alleged, and filed its written consent to the revocation of its registration.

4. The Commission finds (a) that the facts so admitted are true, (b) that the registrant has been enjoined by a decree of the Supreme Court of the State of New York from selling securities within the State of New York, and (c) that it is in the public interest to revoke said registration. On the basis of the foregoing, and pursuant to section 15 (b) of the Securities Exchange Act of 1934, *It is ordered*, That the registration of Fred F. Petersen Co., Inc., as a broker and dealer, be, and it hereby is, revoked.

5. The Commission has been informed that the National Association of Securities Dealers, Inc. expelled said registrant from membership in said association for violating certain of its rules of fair practice, and in the light of the fact that our order revoking registrant's registration as a broker and dealer will in the future bar registrant's right to become a member of said association in the

absence of approval or direction of the Commission, pursuant to section 15A, *It is ordered*, That the proceeding with respect to suspension or expulsion of the registrant from membership in the National Association of Securities Dealers, Inc., be and it hereby is discontinued.

By the Commission.

[SEAL]

ORVAL L. DuBois,
Secretary.

[F. R. Doc. 43-10950; Filed, July 7, 1943;
2:44 p. m.]

[File Nos. 70-753, 70-752]

IDAHO POWER AND ELECTRIC POWER AND LIGHT CORP.

NOTICE OF FILING AND ORDER FOR HEARING AND ORDER CONSOLIDATING HEARINGS

At a regular session of the Securities and Exchange Commission, held at its office in the City of Philadelphia, Pennsylvania, on the 5th day of July, A. D. 1943.

In the matters of Idaho Power Company, Electric Power & Light Corporation, File No. 70-753; and Electric Power & Light Corporation, File No. 70-752.

Notice is hereby given that a joint declaration or application has been filed with this Commission under the Public Utility Holding Company Act of 1935 by Electric Power & Light Corporation (Electric), a registered holding company and a subsidiary of Electric Bond and Share Company, which is likewise a registered holding company, and by Idaho Power Company (Idaho), an electric utility subsidiary of Electric.

Notice is further given that a separate declaration or application together with an amendment thereto have been filed with this Commission under the Public Utility Holding Company Act of 1935 by Electric.

All interested persons are referred to said documents, which are on file in the office of the Commission, for a statement of the transactions therein proposed, which are summarized as follows:

I

The joint declaration or application by Electric and Idaho proposes that:

(a) Electric will contribute to Idaho 60,000 shares of Common Stock and 2,670 shares of Preferred Stock (7%), all of which shares Idaho will cancel, thereby reducing its capital stock liability by \$6,267,000. The remaining 90,000 outstanding shares of Idaho Common Stock, all held by Electric, will be split 5 shares for 1 so that Electric will hold 450,000 shares of \$20 par value Common Stock, each share having one vote, and the voting power of the remaining outstanding Preferred Stock, all of which is held by the public, will be changed from one to five votes a share.

(b) The holders of Idaho's Preferred Stock (7%) and \$6 Preferred Stock will be given the right, whenever dividends payable on such classes of stock shall be accumulated and unpaid in an amount equivalent to four quarterly dividends, to vote as a single class to elect the small-

est number of directors necessary to constitute a majority of the Board of Directors of Idaho until all such accumulated and unpaid dividends shall have been eliminated or may reasonably be eliminated.

(c) Idaho will make certain adjustments in its accounts in compliance with orders of the Federal Power Commission, the Public Utilities Commission of Idaho and the Public Utilities Commissioner of Oregon, which orders arise from the reclassification of Idaho's electric plant as provided by the uniform system of accounts of such regulatory bodies. Pursuant to such orders Idaho will dispose of the amount of \$9,562,632.88 established in Account 107, Electric Plant Adjustments, by charging \$2,602,016.19 to earned surplus, \$6,267,000 to the capital surplus created by the contribution and reduction of capital stock described in (a) above, and \$693,616.69 to miscellaneous other accounts. Idaho will amortize the amount of \$1,905,410.26 established in Account 100.5 Electric Plant Acquisition Adjustments, over a period of 15 years beginning with the year 1943.

(d) Idaho will also provide by amendments to its By-Laws and Certificate of Organization for certain other incidental matters necessary to carry out the transactions described above.

II

Electric further proposes in its separate declaration to sell the 450,000 shares of new Idaho Common Stock of \$20 par value to be received by it as a result of the transactions described above. Electric requests an order exempting the proposed sale of the 450,000 shares of new Idaho Common Stock from the competitive bidding requirements of paragraphs (b) and (c) of Rule U-50 and seeks to have its application for such exemption granted at the earliest possible date and in advance of the Commission's determination of the other matters covered by its separate declaration and by the joint declaration mentioned above. Electric proposes to employ the proceeds of sale of said common stock to purchase in the open market or by tenders, its Gold Debentures, 5% Series due 2030, of which \$29,178,000 principal amount were outstanding at May 31, 1943 at prices not exceeding the principal amount thereof plus accrued interest.

III

It appearing to the Commission that it is appropriate in the public interest and in the interest of investors and consumers that a hearing be held with respect to such matters, and that such declarations or applications shall not become effective or be granted except pursuant to further order of the Commission, and it further appearing that said applications and declarations have been filed with respect to related transactions and that related questions of law and fact are involved and that hearings thereon should be consolidated.

It is ordered, That the proceedings herein filed as Files Nos. 70-752 and 70-753 be and hereby are consolidated.

It is further ordered, That a consolidated hearing on said declarations and

applications under the applicable provisions of said Act and Rules of the Commission thereunder be held on July 21st, 1943, at 10:30 a. m., e. w. t., at the offices of the Securities and Exchange Commission, 18th and Locust Streets, Philadelphia, Pennsylvania. On such day the hearing room clerk in room 318 will advise as to the room where such hearing will be held. At such consolidated hearing, cause shall be shown why such declarations shall become effective and such applications be granted. Notice is hereby given of said consolidated hearing to Idaho Power Company, Electric Power & Light Corporation and to all interested persons, said notice to be given to said declarants and applicants by registered mail and to all other interested persons by publication in the FEDERAL REGISTER.

It is further ordered, That William W. Swift or any other officer or officers of the Commission designated by it for that purpose shall preside at the hearings in such matter. The officer so designated to preside at any such hearing is hereby authorized to exercise all powers granted to the Commission under section 18 (c) of said Act and to a trial examiner under the Commission's Rules of Practice.

It is further ordered, That any person desiring to be heard in connection with these proceedings or proposing to intervene herein shall file with the Secretary of the Commission, on or before July 19, 1943, his request or application therefor as provided by Rule XVII of the Rules of Practice of the Commission.

It is further ordered, That without limiting the scope of the issues otherwise to be considered in this consolidated proceeding, particular attention will be directed at the hearing to the following questions and matters:

1. Whether the proposed transactions conform to the applicable provisions of the Act and in particular whether they are necessary and appropriate to effectuate the provisions of Section 11 of the Act.

2. Whether the proposed transactions will result in a fair and equitable distribution of voting power among the security holders of Idaho, and whether in all other respects they will be fair and equitable to such security holders.

3. Whether the reacquisition of its Debentures by Electric and the method proposed therefor, is appropriate and in the public interest and in the interest of investors and consumers.

4. Whether the accounting entries to be recorded on the books of Idaho and Electric in connection with the proposed transactions will be in conformity with the standards of the Act and all Rules and Regulations promulgated thereunder.

5. Whether it is appropriate in the public interest or for the protection of investors or consumers that the proposed sale of the new Common Stock of Idaho be exempted from the requirements of paragraphs (b) and (c) of Rule U-50; and if so, whether such exemption should be granted prior to the entry of any orders with respect to the other proposed transactions.

6. Whether it is necessary or appropriate to impose any terms or conditions

in order to assure compliance with the requirements of the Act or any Rules and Regulations promulgated thereunder.

It is further ordered, That the first issue to be considered at the consolidated hearing herein ordered shall be issue 5 with respect to competitive bidding.

By the Commission.

[SEAL]

ORVAL L. DuBOIS,
Secretary.

[F. R. Doc. 43-10951; Filed, July 7, 1943;
2:44 p. m.]

[File No. 1-1027]

INDIAN TERRITORY ILLUMINATING OIL COMPANY

ORDER GRANTING APPLICATION TO STRIKE FROM LISTING AND REGISTRATION

At a regular session of the Securities and Exchange Commission, held at its office in the City of Philadelphia, Pa., on the 6th day of July, A. D. 1943.

The Chicago Stock Exchange, pursuant to section 12 (d) of the Securities Exchange Act of 1934 and Rule X-12D2-1 (b) promulgated thereunder, having made application to strike from listing and registration the \$1 Par Class A Common Stock of Indian Territory Illuminating Oil Company; and

After appropriate notice, a hearing having been held in this matter; and

The Commission having considered said application together with the evidence introduced at said hearing, and having due regard for the public interest and the protection of investors;

It is ordered, That said application be and the same is hereby granted, effective at the close of the trading session on July 16, 1943.

By the Commission.

[SEAL]

ORVAL L. DuBOIS,
Secretary.

[F. R. Doc. 43-10952; Filed, July 7, 1943;
2:44 p. m.]

[File No. 59-13]

STANDARD POWER AND LIGHT CORPORATION

ORDER GRANTING EXTENSION OF TIME

At a regular session of the Securities and Exchange Commission held at its office in the City of Philadelphia, Pa., on the 6th day of July 1943.

The Commission having, by an order dated June 19, 1942, entered pursuant to section 11 (b) (2) of the Public Utility Holding Company Act of 1935, directed that Standard Power and Light Corporation, a registered holding company, be liquidated and its existence terminated, and that Standard Power and Light Corporation proceed with due diligence to submit to this Commission a plan for its prompt liquidation; and having by the terms of said order reserved jurisdiction to enter such further orders as it might deem necessary or appropriate; and

Standard Power and Light Corporation having filed an application pursuant to section 11 (c) of said Act requesting

an extension of time for one year within which to comply with said order of June 19, 1942; and

The Commission having found that said corporation has been unable to comply with said order within the initial statutory period of one year from the date of its entry, and that a limited extension of time is necessary and appropriate in the public interest and for the protection of investors; and that under the circumstances an extension should be granted for a period of six months;

It is ordered, That Standard Power and Light Corporation be and is hereby granted an additional period of six months from June 19, 1943, within which to comply with said order of June 19, 1942, without prejudice, however, to the said applicant to apply for an additional extension if the circumstances warrant.

By the Commission.

[SEAL]

ORVAL L. DuBOIS,
Secretary.

[F. R. Doc. 43-10953; Filed, July 7, 1943;
2:44 p. m.]

[File No. 70-700]

MIDLAND UNITED CO., ET AL.

ORDER GRANTING APPLICATIONS AND PERMITTING DECLARATIONS TO BECOME EFFECTIVE

In the matter of Hugh M. Morris, trustee of the estate of Midland United Company, debtor in reorganization, M. U. Securities Corporation, Clarence A. Southerland and Jay Samuel Hartt, trustees of the estate of Midland Utilities Company, debtor in reorganization, File No. 70-700.

At a regular session of the Securities and Exchange Commission, held at its office in the City of Philadelphia, Pa., on the 6th day of July 1943.

Hugh M. Morris, Trustee of the Estate of Midland United Company, Debtor in Reorganization, a registered holding company; its wholly-owned subsidiary, M. U. Securities Corporation; and Clarence A. Southerland and Jay Samuel Hartt, Trustees of the Estate of Midland Utilities Company, Debtor in Reorganization, a registered holding company and a subsidiary of Midland United Company, having filed applications-declarations, as amended, pursuant to sections 9 (a), 10, 12 (c), and 12 (f) of the Public Utility Holding Company Act of 1935, and the relevant rules and regulations promulgated thereunder, concerning proposals that:

1. M. U. Securities Corporation surrender to Clarence A. Southerland and Jay Samuel Hartt, Trustees of the Estate of Midland Utilities Company, for cancellation, 64,009 shares of no par value common stock, 1,337 shares of 7% Cumulative Class A Preferred Stock, and 2,111 shares of 6% Cumulative Class A Preferred Stock of Midland Utilities Company. Clarence A. Southerland and Jay Samuel Hartt, as Trustees of the Estate of Midland Utilities Company, have agreed to accept, for cancellation, such securities;

2. M. U. Securities Corporation transfer to Hugh M. Morris, as Trustee of the Estate of Midland United Company, 1,859

shares of 7% Cumulative Prior Lien Stock and 778 shares of 6% Cumulative Prior Lien Stock of Midland Utilities Company, in consideration of a credit of \$20,000 upon the note payable by M. U. Securities Corporation to Midland United Company in the amount of \$628,741.70;

3. The \$1,394.53 of cash, on hand, of M. U. Securities Corporation, be applied to the payment of expenses of liquidation and to taxes, and then towards the payment, on account, of its indebtedness owed Midland United Company;

4. Any balance then owed Midland United Company by M. U. Securities Corporation on its note payable be forgiven by Midland United Company;

5. The 1,000 shares of common stock of M. U. Securities Corporation, all of which are now held by Midland United Company, be surrendered to M. U. Securities Corporation for cancellation, and M. U. Securities Corporation thereupon be dissolved; and

The Commission having issued a Notice of Filing and Order for Hearing on said joint applications-declarations, as amended, and hearings having been held thereon, and requests for findings, briefs, and oral arguments having been waived; and

The Commission having considered the record of the proceedings and having entered its Findings and Opinion herein, and deeming it appropriate in the public interest and in the interest of investors and consumers to permit the declarations, as amended, to become effective, and to approve the applications, as amended;

It is hereby ordered, That the aforesaid declarations, as amended, be and hereby are permitted to become effective, and the aforesaid applications, as amended, be and hereby are granted forthwith, subject, however, to the terms and conditions prescribed in Rule U-24.

By the Commission.

[SEAL]

ORVAL L. DuBOIS,
Secretary.

[F. R. Doc. 43-10954; Filed, July 7, 1943;
2:45 p. m.]

WAR PRODUCTION BOARD.

[Certificate No. 89]

AUTOMOTIVE STEEL TANK AND METAL FABRICATING ASSOCIATION

The ATTORNEY GENERAL:

I submit herewith a plan of the organization, procedure and objectives of the Automotive Steel Tank and Metal Fabricating Association, a war production association of certain companies located in the vicinity of Boston, Massachusetts. The purpose of the association is to combine the facilities and skills of the member companies for the manufacture of articles, equipment, supplies, and materials for war and essential civilian requirements. The activities of the association will relate solely to such production and will terminate within six months after the termination of the war.

For the purposes of section 12 of Public Law No. 603, 77th Congress (56 Stat. 357), I approve this association; and

after consultation with you, I hereby find and so certify to you that the doing of any act or thing, or the omission to do any act or thing, by any person in compliance with my approval as herein expressed is requisite to the prosecution of the war.

DONALD M. NELSON,
Chairman.

JULY 5, 1943.

[F. R. Doc. 43-10976; Filed, July 8, 1943;
9:51 a. m.]

[Certificate No. 90]

CHARAK FURNITURE COMPANY WAR PRODUCTION ASSOCIATION

The ATTORNEY GENERAL:

I submit herewith a plan of the organization, procedure and objectives of the Charak Furniture Company War Production Association, a war production association of certain companies located in eastern Massachusetts and New Hampshire. The purpose of the association is to combine the facilities and skills of the member companies for the manufacture of articles, equipment, supplies and materials for war and essential civilian requirements. The activities of the association will relate solely to such production and will terminate within six months after the termination of the war.

For the purposes of section 12 of Public Law No. 603, 77th Congress (56 Stat. 357), I approve this association; and after consultation with you, I hereby find and so certify to you that the doing of any act or thing, or the omission to do any act or thing, by any person in compliance with my approval as herein expressed is requisite to the prosecution of the war.

DONALD M. NELSON,
Chairman.

JULY 5, 1943.

[F. R. Doc. 43-10977; Filed, July 8, 1943;
9:51 a. m.]

[Certificate No. 91]

DELIVERY OF MILK IN WEST SALEM, WISCONSIN

The ATTORNEY GENERAL:

I submit herewith a recommendation of the Director of the Office of Defense Transportation concerning a plan for joint action by the persons named therein with respect to the transportation and delivery of milk and cream by motor vehicle in West Salem, Wisconsin.

For the purposes of section 12 of Public Law No. 603, 77th Congress (56 Stat. 357), I approve the joint action plan described in the Recommendation; and after consultation with you, I hereby find and so certify to you that the doing of any act or thing, or the omission to do any act or thing, by any person in compliance with such joint action plan is requisite to the prosecution of the war.

DONALD M. NELSON,
Chairman.

JULY 5, 1943.

[F. R. Doc. 43-10978; Filed, July 8, 1943;
9:51 a. m.]

³ *Supra*.